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# The Manager's Deskbook

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## THE MANAGER'S DESKBOOK

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# **The Manager's Deskbook**

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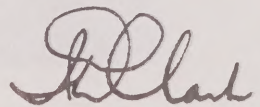
## MEMBERS OF THE MANAGEMENT CATEGORY

Here is the first update of *The Manager's Deskbook*. Since its distribution to you last year, many of you have taken the time to tell us that you have found it a useful first reference tool. Other Public Service employees obviously share your opinion as the Deskbook has become something of a bestseller. Besides the complimentary copies to the Management Category, more than 2,000 copies have been sold through the government's publishing centre.


The Deskbook continues to be a distillation of the key policies and processes of the central agencies. The major amendments in this package have been influenced by IMAA and early Public Service 2000 recommendations in that we have deleted many reporting requirements, increased departmental contracting authorities significantly, given managers more flexibility, and introduced or revised policies to emphasize results. The next update, some time in 1991, will incorporate the decisions on PS2000 taken up to that point.

In addition to its information role, the Deskbook presents an opportunity for you to join us in revising and even challenging our policies. I encourage you to send us your suggestions on Treasury Board policies either by using the sheet for this purpose in the FEEDBACK section or by phoning our Communications Division at (613) 957-2400.

We would also like to know, through the FEEDBACK section, whether you would prefer to receive the contents of the Deskbook on diskette. If there is enough interest in electronic access, we would consider making it available in that form.



I. D. Clark  
Secretary of the  
Treasury Board



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## RESPONSIBILITIES OF THE TREASURY BOARD

The Treasury Board (the Board) is a committee of ministers established by Order in Council pursuant to the *Financial Administration Act* (the Act). It consists of the President of the Treasury Board, the Minister of Finance, and four other ministers. In addition, six alternates are designated.

The Act assigns to the Board responsibility for:

- administrative policy;
- the organization of the public service;
- financial management;
- expenditure management; and
- personnel management.

The Act also authorizes the Board to exercise the regulation-making responsibilities of the Governor in Council under the major superannuation statutes. The *Public Service Superannuation Act* and a number of other pensions statutes authorize the Board directly to make certain discretionary decisions.

When the *Public Service Staff Relations Act* was passed in 1967, the Board was designated as the employer for the federal Public Service.

The 1988 *Official Languages Act* gives the Board responsibility for providing general direction and for coordinating official languages policies and programs in all federal institutions. The President of the Board must report annually to Parliament on the status of these policies and programs.

The Board has two administrative arms:

- the Treasury Board Secretariat, which was part of the Department of Finance until it was proclaimed a department in 1966;
- the Office of the Comptroller General, which was part of the Treasury Board Secretariat until it was given separate departmental status in 1978.



# Increased Ministerial Authority and Accountability











# Increased Ministerial Authority and Accountability (IMAA)

## Introduction

This deskbook describes the essential requirements of key Treasury Board policies and processes which generally fall into specific categories. The IMAA policy affects all areas. Over time, IMAA will bring about fundamental changes to the Board's policies and ways of doing business.

## Objectives

IMAA reflects a new philosophy of management that the government introduced in 1986. It has two major objectives:

- to give ministers and senior managers the increased authority and flexibility they need to deal with changing circumstances and to manage effectively with limited resources;
- to make ministers and senior managers more accountable for the results they achieve in delivering programs and implementing the Board's policies.

## The IMAA Process

The Board is carrying out IMAA through two complementary activities: signing memoranda of understanding (MOUs) between the Board and individual ministers and their deputies; and reviewing all its policies and procedures systematically.

An MOU is a bilateral agreement between the minister and the deputy head of a department or agency on one hand and the Board and its secretary on the other. It spells out the department's special authorities and the accountability requirements established to deliver government programs and implement the Board's policies. An MOU establishes targets and performance expectations for a three-year period and provides for annual reports on performance and a major accountability review during the final year.

The purpose of the policy review is to ensure that policies communicate requirements clearly and simply. Requirements are being separated from guidelines or “best practices”; what managers must do is being reduced to a minimum and guidelines are being rewritten so that they will not be interpreted as mandatory. The Board’s role will increasingly become one of guiding and consulting rather than dictating and controlling.

The policy review will also help to identify potential areas for greater flexibility, deregulation and delegation. The revised policies will provide the maximum degree of ministerial and managerial flexibility that is compatible with the Board fulfilling its statutory responsibilities.

Finally, the review will result in policies which make clear how ministers and senior managers will be held accountable for implementing the Board’s policies and what the monitoring and reporting requirements are.

## References

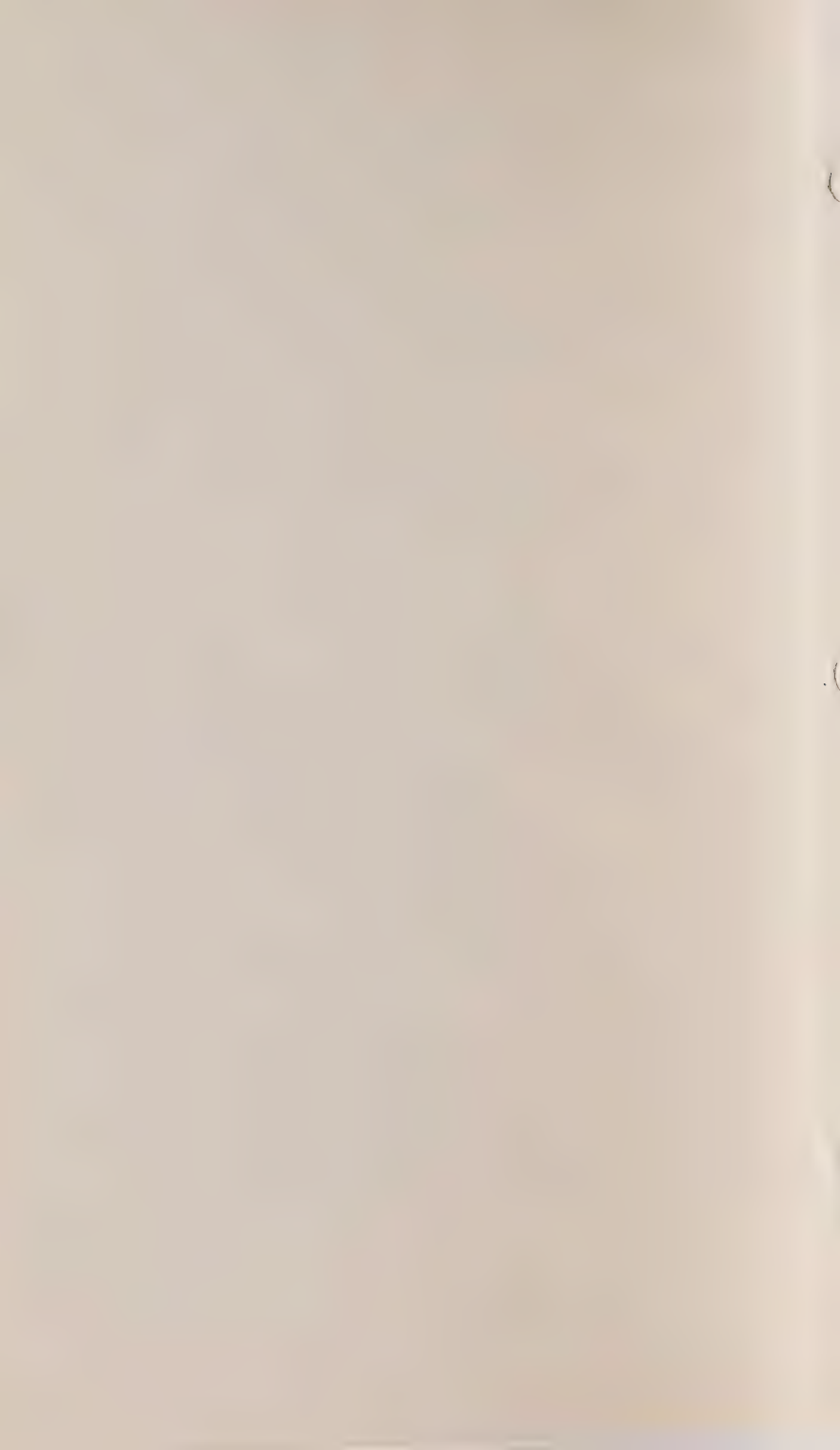
*Enterprising Management – a progress report on IMAA*, December 1989, Treasury Board of Canada

## Notes



# Personnel









# Conflict of Interest and Post-Employment Code

## Policy

It is government policy to minimize the possibility of conflicts between the private interests and Public Service duties of employees and to resolve any such conflicts in the public interest.

## Objective

To enhance public confidence in the integrity of the Public Service and its employees.

## Performance Indicators

The degree of compliance with the Conflict of Interest and Post-Employment Code for the Public Service (the Code) as shown by the following:

- the completion rate of employee certification forms and confidential reports, as required;
- the results of direction to specific employees to divest themselves of assets or curtail activities; and
- exit arrangements for, and the number of exit interviews of, employees who leave the Public Service and are subject to post-employment compliance measures.

## The Manager's Checklist

- Have all my organization's employees who are subject to the Code filled out the necessary forms?

NOTE: You should check with your personnel adviser.

- Am I aware of any real, potential, or apparent conflicts of interest on the part of any of my staff? If so, what am I doing about it?
- If any of my employees subject to post-employment compliance measures are about to leave the Public Service, have they been made aware of their obligations? How?



## Monitoring: Treasury Board Secretariat

Review annual departmental reports on the Code's application.

Review audit and evaluation reports on the Code's application.

## Feedback: Treasury Board Secretariat

Send reports periodically to each deputy head on departmental performance.

Provide formal advice to deputy heads on audit findings to enable corrective action.

## References

*Personnel Management Manual*, Volume 1, Chapter 3\*

\* To be incorporated into the "Human Resources" volume of the *Treasury Board Manual*.

*Conflict of Interest and Post-Employment Code for the Public Service* (Supply and Services Canada catalogue number BT53-3/1985)

## Notes

# Employment Equity

## Policy

Women, disabled persons, aboriginal peoples, and members of visible minority groups (designated groups) must have the opportunity to participate fully in the Public Service. Departments and agencies must run Employment Equity (EE) programs for these groups to ensure fair employment practices and a representative work force.

## Objectives

To ensure that members of designated groups are represented in, and distributed throughout, the Public Service in proportion to their availability, interest, and qualifications.

To eliminate barriers in employment systems and practices that discriminate against designated groups.

To implement special measures to promote the participation of designated groups.

## Performance Indicators

The percentage of designated-group members in an occupation compared to labour force availability and the numerical targets to which individual departments have committed themselves.

The progress by departments toward eliminating barriers to equitable representation.

The inclusion of EE objectives in human resource management, particularly at the planning stage.

## The Manager's Checklist

- What have I done to ensure that my organization is making an effective contribution to our department's EE objectives (e.g. planning, setting targets, staffing, conducting other personnel management functions, establishing a supportive environment that encourages self-identification)?

## Monitoring: Treasury Board Secretariat

Review memoranda of understanding (MOUs), Multi-Year Human Resource Plans (MYHRPs), Annual Management Reports (AMRs), and other related documents to assess the following:

- the level of integration of EE program objectives into the broad human resource management issues;
- progress towards numerical targets and equitable representation; and
- the elimination of employment barriers.

Monitor periodically, with the help of personnel audits, departments' EE performance in relation to their objectives.

## Feedback: Treasury Board Secretariat

Meet periodically with departments to review departmental performance related to objectives the Treasury Board (TB) has approved and to departments' EE action plans.

Send reports to deputy heads on audit findings.

- Make periodic submissions to the TB ministers on achievements and targets.

## References

*Personnel Management Manual*, Volume 4, Chapters 15 and 16\*

\* To be incorporated into the "Human Resources" volume of the *Treasury Board Manual*.

## Notes

# Human Resource Planning

## Policy

Human resource planning must be management-led and be an integral part of strategic, operational, and work planning at all levels of departments and agencies.

## Objectives

To plan to have the right number of people in the right place at the right time to achieve departmental objectives.

To foster high productivity through the improved performance of individuals and groups.

To develop plans to attain service-wide human resource management objectives.

## Performance Indicators

Multi-Year Human Resource Plans (MYHRPS) that aim to achieve departmental and service-wide objectives.

## The Manager's Checklist

- What have I done to ensure that we address human resource planning in our strategic, operational, and work planning?
- Does my organization's human resource plan support departmental and service-wide objectives?
- Is our human resource plan being implemented and periodically assessed?

## Monitoring: Treasury Board Secretariat

Review departmental MYHRPs and progress reports in relation to goals and compare them for consistency with departmental Multi-Year Operational Plans (MYOPs).

Analyze information from central data sources.

Ensure periodic audits of departments' human resource planning policies, systems, and processes.

## Feedback: Treasury Board Secretariat

Send letters to deputy heads conveying TBS decisions on MYHRPs.

Communicate periodically with departments on the content of their MYHRPs and the extent to which they comply with Treasury Board policy.

## References

*Personnel Management Manual*, Volume 4, Chapter 2, "Human Resource Management"

\* To be incorporated into the "Human Resources" volume of the *Treasury Board Manual*.

## Notes



# Job Evaluation (Classification)

## Policy

The occupational group and level of each position in the Public Service must be established by evaluating the duties and responsibilities against the appropriate classification standard.

## Objectives

To establish the relative value of all jobs in the public service equitably, consistently, and effectively.

- "Equitably" means that the relative value of jobs is established on measurable and relevant criteria.
- "Consistently" means that, for any given job, qualified evaluators across the Public Service would reach identical conclusions on the occupational group and level.
- "Effectively" means that the relative value of jobs within an occupation is established in a defensible and timely way.

To provide a basis for compensating public servants.

## Performance Indicators

Effective program controls through monitoring, review, and audit, including reviews on site and corrective action.

At least 90 per cent of the classification decisions made at the right group and level.

The outcome of classification grievances.

## Departmental Responsibilities

Departments and agencies are responsible for managing their classification programs with the help of the following.

- *The delegation process* which, for a department to do job evaluation, specifies the capabilities required, processes to follow, and limitations regarding occupational groups and levels.
- *The classification grievance process* which prescribes the conditions, time limits and means to resolve classification disputes between incumbents and the employer. Treasury Board Secretariat (TBS) representation on grievance boards ensures compliance with prescribed procedures.
- *The Classification Training Program* which ensures that individuals authorized to establish classifications have met a prescribed standard of training and experience.
- *The Classification Accreditation Program* which ensures that accredited classification specialists maintain their skills by appropriate and continuing work in job evaluation and are specifically identified.
- *TBS control of classification standards*, which ensures that all classification standards in the Public Service are applicable and appropriate for the occupations to which they will be applied and are consistent with other public service policies.
- *The Key Job System* which provides departments with specific jobs in their own organizations which they can use as references in the same way as the bench-mark positions in classification standards. The TBS coordinates the identification, documentation, and evaluation of key jobs.
- *TBS procedural directives* which prescribe processes and procedures either to resolve problems encountered from time to time in administering classification programs or to address new requirements.

## The Manager's Checklist

- What have I done to ensure that my employees' job descriptions are regularly updated to describe their duties accurately?

- Does my actual organization conform with the one on which classification decisions are based?
- Do my employees have copies of their job descriptions? Are they aware of the circumstances under which they may grieve their classifications?
- Have I received training in classification? Do I participate in evaluation committees?
- Do I consider salary and other costs before making organization or classification changes?

## Monitoring: Treasury Board Secretariat

Review departmental monitoring to ensure effective program control and the implementation of corrective action.

Do special reviews to resolve specific or general problems in interpreting or applying classification standards.

Monitor the triennial reviews by departments of the quality of their classification decisions.

Audit, through the Public Service Commission (PSC), particular aspects of the administration of classification programs.

Review significant classification shifts as indicated by data systems and ensure the implementation of corrective action if necessary.

Monitor departmental grievance decisions and adherence to required time limits and procedures.

## Feedback: Treasury Board Secretariat

Advise deputy heads annually about the quality of departmental monitoring and review activities and improvements needed.

Provide departments every three years with aggregated service-wide results of the reviews of the quality of classification decisions.

Advise departments of improvements needed as a result of the periodic audits that the PSC conducts for the TBS.

Provide departments every two years with the characteristics, trends, and results of departmental and service-wide classification grievances.

Provide, on request, other information of a service-wide nature so that individual departments may compare their results with those of the whole Public Service.

## References

*Personnel Management Manual*, Volume 3, Chapters 2-1 to 2-6\*

\* To be incorporated into the "Classification" volume of the *Treasury Board Manual*.

## Notes

# Sick Leave

## Policy

Employees must be given paid leave during absences from work caused by non-occupational illness or injury.

## Objective

To give employees short-term income protection, limited only by their length of service and previous use of sick leave, during absences from work caused by non-occupational illness and injury.

## Performance Indicator

Comparison of the average use of annual sick leave with that of their counterparts (i.e. employees of the same age, sex and occupational group) in the rest of the Public Service during the same and the two preceding years.

## The Manager's Checklist

- What am I doing to ensure that my organization administers sick leave properly and follows up on problems?
- Are we providing complete, accurate, and timely information to our department or agency on sick leave use?
- Are there major differences in sick leave use by my employees and their counterparts in other organizations in our department? If so, why?

## Monitoring: Treasury Board Secretariat

Analyze data annually on sick leave use collected from departments through the Leave Reporting System of the Treasury Board Secretariat.

Review internal audit reports and other reports on sick leave management from departments.

Request periodic audits of departmental sick leave management by the Public Service Commission's Audit Branch when departments provide unsatisfactory internal audit reports.



## Feedback: Treasury Board Secretariat

Communicate annually with deputy heads.

Provide assessments of departmental performance in managing sick leave and recommend improvements if required.

Provide information from the Leave Reporting System that compares departmental and service-wide use of sick leave.

## References

*Personnel Management Manual*, Volume 16, Chapters 3-3 and 3-4\*

\* To be incorporated into the "Compensation" volume of the *Treasury Board Manual*.

## Notes

# Performance Review

## Policy

It is government policy:

- to inform employees of the results expected of them in performing their work;
- to make them aware, before they undertake their duties, of the standards against which their performance will be judged;
- to provide them with continuing, and periodic formal, feedback; and
- to act upon the conclusions of employees' performance reports.

## Objectives

To support employee performance and productivity through effective communication.

To make it easier to combine organizational goals with the career aspirations of employees.

## Performance Indicators

The completion rate of performance reports, by occupational category, only where the completion rate falls below 95 per cent of those reports due for a given year.

The outcome of grievances about performance review.

## The Manager's Checklist

- What have I done to ensure that my organization has familiarized itself with the performance review policies of our department or agency?
- Do all supervisors in my organization know their responsibilities regarding performance review, including the need to communicate objectives to each employee at the beginning of every review period?

- Have all indeterminate employees and those term employees who have been on strength for six months or more received performance reports?
- Before completing assessments of my immediate subordinates, have I ensured that they have assessed all their immediate subordinates? Has this been done right down the line?
- How am I using performance review information to manage my human resources?

## Monitoring: Treasury Board Secretariat

Review periodically departmental performance review policies, including compliance with their mandatory elements.

Review departmental records on completion rates of performance reports and on the outcome of grievances about performance review.

## Feedback: Treasury Board Secretariat

Communicate periodically with departments to review departmental performance in relation to the administration of performance review.

## References

*Personnel Management Manual*: Volume 1, Chapter 5-2; Volume 4, Chapter 2\*

\* To be incorporated into the "Human Resources" volume of the *Treasury Board Manual*.

## Notes

# Relocation

## Policy

It is government policy:

- to relocate employees at the most reasonable cost to the public and with the minimum detrimental effect on the employees and their families;
- to reimburse the actual, reasonable, and legitimate expenses of employees within the limits of the relocation policy.

## Objective

To ensure the consistent and prudent treatment throughout the Public Service of employees required to relocate.

## Managerial Responsibilities

Though managers are not expected to be familiar with the details of the relocation policy, they are expected to consult the departmental officers who are (i.e. the staffing officer, a financial officer who has relocation expertise, or both).

Managers' responsibilities include the following:

- to discuss with the employee at time of hiring what will be reimbursed;
- to authorize the expenditures;
- to resolve any relocation problems that may arise;
- to seek special authority to cover unusual situations.

NOTE: Because the relocation policy is part of collective agreements, managers have limited discretion in applying it. |

## The Manager's Checklist

- Have I checked whether I can actually deliver on the commitments I intend to make when I hire the employee?
- Does the letter of offer identify clearly what relocation expenses will be reimbursed?
- Has the employee been given a copy of the Relocation policy?

NOTE: Ensuring that employees get a copy can eliminate potential grievances based on their not being advised of their entitlements.

- Does the employee actually qualify for the allowances claimed?
  - For example, if the employee is claiming dual-residence assistance because of difficulty in selling the family home, have I asked what steps have been taken to sell that home?
- Have I asked the employee to support expense claims with the proper documentation?
- If the employee comes to me with a problem that the policy does not cover, am I prepared to support a request for special consideration?

## References

*Personnel Management Manual*, Volume 13, Chapter 375, "Relocation"\*

\* To be incorporated into the "Employee Services" volume of the *Treasury Board Manual*.

*Guide to the Administration of Relocation*

## Notes



# Safety and Health

## Policy

It is government policy to provide employees with a safe and healthful working environment and with the occupational health services specified in the Occupational Safety and Health policy (PMM, Vol. 12, Chap. 1).

## Objectives

To promote a safe and healthy workplace for Public Service employees.

To reduce the incidence of occupational injuries and illnesses.

## Performance Indicators

The frequency and severity of occupational injuries and illnesses.

The existence and use of systems and processes to review and analyze the frequency and severity of occupational injuries and illnesses.

The allocation of sufficient resources.

The quality and extent of training and information activities in occupational safety and health.

## The Manager's Checklist

- What have I done to ensure that my organization complies with our department's occupational safety and health policies?
- Have we established safety and health committees or representatives as required by Part II of the *Canada Labour Code* and Treasury Board Secretariat (TBS) standards?

- Do we carry out regular safety inspections of the work site?
- Do we provide occupational safety and health training?
- Do we keep proper safety and health records?

## Monitoring: Treasury Board Secretariat

Analyze information in Labour Canada and Health and Welfare Canada statistical reports, Annual Management Reports (AMRs), and Multi-Year Human Resource Plans (MYHRPs) for work injury and illness rates, compliance with safety and health directives, and training activities.

Review internal and external audit and evaluation reports.

Review periodically departmental application of the policy or implementation of "special emphasis programs" in occupational health and safety.

## Feedback: Treasury Board Secretariat

Communicate with deputy heads on the annual evaluation of departmental trends and performance in safety and health.

Send requests to departments to comply with directives issued by safety or health officials, with Treasury Board policies or TBS standards, or with Part II of the *Canada Labour Code*.

## References

*Personnel Management Manual*: Volume 1, Chapter 20; Volume 12, all chapters\*

\* To be incorporated into the "Occupational Safety & Health" volume of the *Treasury Board Manual*.

## Notes

# Staff Relations

## Collective Bargaining

*The Public Service Staff Relations Act* (the Act) governs collective bargaining in the federal public service. It provides for bargaining agents, certified as representatives of federal public service employees who are members of bargaining units, to negotiate terms and conditions of employment with the Treasury Board (the Employer).

The Employer tries to negotiate compensation and conditions of employment that are fair to both employees and the taxpaying public, related in a reasonable and acceptable way to the private sector, and sufficient to attract and retain qualified employees.

## The Bargaining Process

### *Selection of Dispute Resolution Method (Section 37)*

The bargaining agent has the sole right to select the process to resolve a dispute, either binding arbitration or a conciliation board process with the right to strike.

### *Notice to Bargain (Section 50)*

Once the dispute resolution method has been specified, either the Employer or the bargaining agent may serve notice to bargain. If a collective agreement or arbitral award is in force, notice to bargain may be given within the two-month period before the agreement or award expires.

### *Effect (Section 51)*

When notice to bargain has been served, the parties must meet and begin bargaining within 20 days or, by mutual agreement, at a later date.

### *Continuation of Terms and Conditions (Section 52)*

Terms or conditions of employment in force at the time notice to bargain was given will remain in force until an agreement or arbitral award sets new terms or the bargaining unit is in a lawful position to strike.

### ***Negotiations***

The Employer seeks from the management of departments and agencies and staff relations specialists their comments on difficulties with the administration of the expiring collective agreement and on union demands regarding a new agreement. The Employer may obtain continued input from departmental representatives through their participation on the Employer's bargaining team.

### ***Agreement***

After the parties have signed a memorandum of agreement or settlement, the terms of settlement must be ratified. The bargaining agent carries out the ratification process on behalf of employees; the Treasury Board ratifies as Employer. The ratified settlement then becomes the new collective agreement.

### ***No Agreement***

Where the parties have been unable to reach agreement, either party may request arbitration or the establishment of a conciliation board, according to the dispute resolution process previously selected.

### ***Arbitral Award (Section 71)***

An arbitration board issues an award which is binding on both parties. It is usually incorporated with agreed-on items in a newly published collective agreement.

### ***Designated Employees (Section 78)***

Those employees whose duties are necessary in the interest of the safety or security of the public must be designated before a conciliation board can be established.

### ***Conciliation Board Report (Sections 87 and 102(2))***

A conciliation board issues a report of its findings and recommendations. The report forms a basis for further bargaining. If agreement is still not reached, the bargaining unit is in a position to strike lawfully seven days after the Public Service Staff Relations Board chairman receives the board's report.

Notes





# Staff Relations

## Designation Process

### Definitions

"Designated employees" are those whose duties are or will be necessary in the interest of the safety or security of the public.

Designated employees are bargaining unit members, but the effect of designation is to prohibit them from participating in a strike. They differ from persons employed in a managerial or confidential capacity in that the latter are "excluded" entirely from the bargaining unit and have no right to strike.

### General

- The bargaining agent selects the process to resolve a bargaining dispute, either binding arbitration or referral to a conciliation board with the right to strike.
- Either the Treasury Board as the Employer or the bargaining agent serves notice to bargain.
- If the bargaining agent has selected the conciliation-strike route, the Employer is required, within 20 days of notice to bargain, to provide a written statement of the employees it considers to be designated.

### Responsibilities of Departments and Agencies

- To identify proposed designations for submission to the Staff Relations Branch of the Treasury Board Secretariat (TBS). The proposal must link the service provided with the safety or security of the public. For example, a life-sustaining function would probably warrant designation whereas the maintenance of public business might not. Justification for designation must be related to the departmental mandate.
- To provide the names of all the employees to be designated. If all employees in a particular group and level are proposed, only the group and level has to be provided.
- To review the designations situation continuously. Departments must promptly report changes in designation requirements to the TBS's Staff Relations Branch.

## Notice to Employees

The Public Service Staff Relations Board (PSSRB) notifies designated employees of their status. Where a proposal has been made by group and level, the TBS will request the list of names from departments following the PSSRB's decision to designate the class of employees.

## Notes

# Staff Relations

## Discipline

### Purpose

The public service approach to discipline is corrective rather than punitive in nature, and progressive in application. The purpose is to motivate employees toward the acceptance of standards of conduct necessary to achieve the goals of the organization.

### Authority

Deputy heads may establish standards of discipline and prescribe financial and other penalties, including suspension and discharge.

### Standards

Departments and agencies are expected to develop and maintain standards of discipline based on operational requirements. Flexibility is essential to the disciplinary process; the rigid equation of offences and penalties should be avoided.

### Limitations

Collective agreement provisions on employee conduct or on the retention or removal of disciplinary reports must be respected.

## Disciplinary Measures

*In order of increasing severity, disciplinary measures are as follows:*

### *Oral Reprimand*

This is an oral statement of what the employee has done wrong, how it should be corrected, and what might happen if it is not corrected. No record is to be kept on the employee's personnel file.

### ***Written Reprimand***

This is a formal recognition of misconduct and future expectations. A record of reprimand(s) in the employee's personnel file will demonstrate that the employee was informed of the consequences of future misconduct.

### ***Suspension or Financial Penalty***

Suspension is the temporary removal of the employee from the workplace without pay.

Financial penalty is an alternative to suspension where the former is preferable for specific operational or economic reasons.

### ***Discharge***

The separation of an employee from employment for misconduct.

## **Considerations**

Before taking disciplinary measures, managers should consider the following:

- Has a breach of conduct or discipline been established?
- Has the investigation been conducted fairly?
- Is the breach of conduct one for which a disciplinary measure ought to be applied?
- Has the employee been warned of the consequences of further misconduct?
- Have standards been applied consistently and without discrimination?
- Is the corrective action appropriate in the circumstances?

## **Employee Interviews**

A supervisor must give an employee the opportunity to explain suspected misconduct. The employee should be interviewed privately, though an employee representative and a management representative may be included.

## Assessment

Disciplinary action that is progressively more serious is warranted when the same offence or any combination of offences has occurred repeatedly. The many aspects of each case make it inappropriate to grade the seriousness of a particular action by that action alone.

In assessing misconduct, managers should consider factors such as length of service, past record and the seriousness of the offence. Managers should encourage employees whose unsatisfactory behaviour is attributable to medical or personal problems to seek professional assistance. If this is unsuccessful, disciplinary measures may have to be taken.

Managers should take disciplinary action as quickly as possible, so that the corrective action is not dissociated from the offence. But managers can only make a sound response when they have considered all elements, preferably following consultation with the appropriate management representatives and personnel advisers.

## Notes





# Staff Relations

## Grievance Procedure

*The Public Service Staff Relations Act* (the Act) provides for the right to present grievances unless another legislated procedure for redress exists. The Act also provides for referral to third-party adjudication of grievances that involve the interpretation or application of a collective agreement or arbitral award or that involve disciplinary action resulting in suspension, financial penalty or discharge.

## Responsibilities of Departments and Agencies

- To establish a grievance procedure which complies with collective agreements and the Public Service Staff Relations Board Regulations and Rules of Procedure on such matters as the number of levels, time-limits and posting of notices.

NOTE: The Staff Relations Branch of the Treasury Board Secretariat (TBS) must approve departmental procedures.

- To reply to employee grievances within the department.
- To consult with the TBS's Adjudication and Grievance Section before replying to any adjudicable grievance at the final level (i.e. deputy head or delegated manager).

## Notes



# Staff Relations

## Strikes

*The Public Service Staff Relations Act* (the Act) recognizes the right to strike and describes situations which constitute unlawful strikes. It specifies which employees cannot lawfully participate in a strike and the procedures and penalties to deal with contraventions of the Act.

Managers should seek the advice and assistance of their departmental staff relations officers to deal with matters relating to, or arising from, strike situations which affect their operations.

### Definition (Sections 2 and 102(2)(b))

A “strike” is a concerted work stoppage, slowdown, or other concerted activity by employees designed to restrict or limit output. Strikes can be lawful or unlawful.

A *lawful strike* can take place only where the bargaining agent has chosen the conciliation-strike route to resolve interest disputes and either seven days have elapsed from receipt of a conciliation board report by the chairman of the Public Service Staff Relations Board (PSSRB) or the chairman has decided not to establish a conciliation board.

All other strikes are *unlawful*.

### Responsibilities of Departments and Agencies

*Lawful strikes* arise from the collective bargaining process and are usually foreseeable. Departments and agencies have the following responsibilities:

- to establish the level of service to be maintained during the strike;
- to safeguard government property;
- to provide accurate and timely information to the Treasury Board (the Employer);

- to maintain sound relations with employees to the extent possible;
- to resume full operations quickly after the strike is over.

*Unlawful strikes* usually come with little advance warning. They must be dealt with as quickly as possible through communication with union officials, application to the PSSRB to declare a strike unlawful, disciplinary action, prosecution, injunction, legislation, or any combination of the preceding.

Departments and agencies should ensure that the following conditions are satisfied:

- instructions are in place to communicate information promptly from local and regional offices to departmental headquarters, and from headquarters to the Employer;
- employees engaged in an unlawful strike are notified that they are violating the PSSRA and collective agreement and subject to possible legal or disciplinary action or both;
- the Employer is consulted on action to be taken against unlawful strikers;
- disciplinary action conforms to the Employer's general policy on discipline (*Personnel Management Manual*, Volume 7, Chapter 7, "Discipline").

## Legal Measures

### *The Employer*

Decisions to seek prosecutions and back-to-work injunctions are the responsibility of the Employer in consultation with departments. The Employer must formally request the Department of Justice (Justice) to initiate such action.

### *Departments and Agencies*

Decisions to seek injunctions limiting picketing and actions for damage are the responsibility of departments in consultation with the Employer. Ministers of departments may authorize deputy heads and senior regional officials to make a formal request to Justice to commence legal action. Departments must be prepared to provide evidence in any legal proceeding.

### ***Injunctions: General***

An injunction is a court order directing persons to do or not to do a particular act. In labour disputes, injunction proceedings may be used to restrain an unlawful strike or unlawful picketing. To obtain an injunction, the plaintiff must demonstrate to the court:

- a case for entitlement to relief that at first view appears to be well founded;
- irreparable (i.e. non-compensable) harm;
- greater jeopardy to the plaintiff than the defendant; and
- extreme urgency with no other appropriate form of redress.

A request for an injunction must include an undertaking to have the order enforced and automatically commits the Employer to support the Attorney General in subsequent legal action if a court order is violated.

### ***Injunctions: Departments and Agencies***

Departments and agencies are responsible for the following:

- To identify persons who know the facts to present evidence by affidavit and supporting documentation.
- To identify and provide correct addresses for employees who were participating in the acts to be enjoined.
- To serve on the defendants the documentation to be introduced in court before the hearing and copies of the court order after an injunction is granted. Additional forms of notice, such as media publicity or posting, may be required.

## **Other Requirements or Information**

### ***Media Relations***

Statements on operational matters are the departments' responsibility. Statements to the media on collective bargaining matters, including strikes, are the Employer's responsibility. Since it may be essential for the Employer to provide an immediate response, departments must provide information promptly to the Employer.

## ***Strike Logs***

A strike log is a record of strike events which may be used to support disciplinary measures or legal proceedings. Departments must document every incident which may have relevance.

## ***Strike Centres***

Strike centres are usually set up at the Employer's offices and departmental headquarters and sometimes in regional and local offices. They are staffed by excluded personnel.

## ***Sending Excluded Managerial Personnel to the Strike Area***

Excluded managerial personnel may be sent to the strike location to maintain the required level of service to the public, safeguard government property, keep the strike log, provide information to departmental headquarters, and represent management in meetings with union officials.

## ***Preparations by Departments and Agencies***

Once a bargaining unit has chosen the conciliation-strike route, departments and agencies should prepare for a possible strike by taking the following steps:

- determine the level of service to be maintained;
- identify those employees whose duties are necessary in the interest of public safety or security, and have lists of the names of employees to be proposed for "designation" ready to be sent to the Employer within the prescribed time limits;
- ascertain staff available based on the number of excluded employees and the potential number of designated employees;
- prepare and train available staff to perform extra duties;
- consider alternative employment for employees who are not on strike but whose normal work has been curtailed because of a strike.



## *Picketing*

The law permits peaceful picketing by employees on a lawful strike or on their own time to communicate information.

Where a strike is expected and more than one department is in a building, a picket liaison committee should be established to ensure continued access. Before the strike, the committee's chairperson should establish contact with the regional Justice office, security officers, police and fire departments. During the strike, the chairperson should keep records of strike events which may be required as legal evidence.

The use of force, threats of violence, blocking of access to premises, trespassing on or damaging of government property may constitute offences under the *Criminal Code* and may also render the employees involved liable to injunction proceedings, disciplinary action, or both.

When force or threat has denied an employee access to the workplace, the employee should withdraw and inform his or her supervisor from a nearby telephone. The supervisor should then make arrangements to have the employee escorted safely through the pickets. If access is still prevented, the employee may be sent home. Pay and benefits usually will continue as long as the employee attempts to report to work every day or follows other departmental instructions.

An employee who refuses to cross the picket line of another bargaining unit is considered to be absent without authorized leave.

## **References**

- *Public Service Staff Relations Act*, Sections 2 and 102(2)(b)
- *Personnel Management Manual*, Volume 7, Chapter 10, "Strikes"

## **Notes**



# Training

## Policy

Managers must provide training to equip employees adequately to perform their duties or to prepare them to assume new duties.

## Objectives

To provide employees with the supplementary training required to perform their duties.

To provide training, as required, to ensure that qualified staff are available to meet future needs.

## Performance Indicators

The degree to which training corresponds to identified needs and produces the expected results.

The extent of attendance at mandatory training courses.

The existence and use of systems and procedures to help manage and deliver training effectively.

## The Manager's Checklist

- Has my organization explored options other than training to meet its needs? In other words, is training the best solution? If not, what is?
- Do we have employees who need training to do their jobs satisfactorily? If so, what are we doing about it?
- Where training has been provided, to what extent has it produced the expected results?
- Do we have employees who are required to take mandatory training courses? If we do, have we planned for them to attend? Are we meeting our attendance goals?
- What have I done to ensure that we comply with our department's or agency's training policy?

- When I have a vacancy and am considering employees affected by the Workforce Adjustment policy, do I assess their capacity to benefit from retraining for this particular position?
- Have we a systematic approach to identifying the training needs of individual employees?

## **Monitoring: Treasury Board Secretariat**

Conduct audits of training in departments and agencies.

NOTE: The Public Service Commission (PSC) conducts these audits on behalf of the Treasury Board Secretariat. Audit requirements are in the *Guide to Audit Training*, PSC, January 1990.

Review departmental Annual Management Reports (AMRs) and Multi-Year Human Resource Plans (MYHRPs) to ensure that major departmental training initiatives are stated and are consistent with Treasury Board (TB) policies.

Review departmental submissions to ensure consistency with service-wide training policy.

Verify data quality standards for the Training Information System (TIS 1990).

Review reports on mandatory orientation training.

## **Feedback: Treasury Board Secretariat**

Advise departments and agencies of the findings of training audits to enable them to take corrective action.

Send letters conveying Staff Training Council or TB decisions on departmental submissions, including AMRs and MYHRPs, related to training.

## References

*Personnel Management Manual*: Volume 4, Chapters 4 to 10, 14, 23, and 28; Volume 20, all chapters\*

\* To be incorporated into the "Training" volume of the *Treasury Board Manual*. |

## Notes





# Travel

## Policy

It is government policy:

- to provide persons travelling on government business, including for training, transportation and accommodation that are comfortable and of good quality;
- to reimburse the legitimate expenses of persons travelling on government business, either through payment of the established rates and allowances or on the basis of receipts, in accordance with the terms and conditions of the Travel policy.

NOTE: In exceptional situations resulting in unusual costs, a person may be reimbursed to the extent that the department or agency considers the expenses claimed are reasonable, based on receipts, and in keeping with the policy.

## Objective

To ensure the consistent and prudent treatment of employees throughout the Public Service and to provide adequate compensation to other persons required to travel on government business.

## Managerial Responsibilities

To ensure that all forms and claims signed accord with the policy (e.g. the travel authority and advance form, the travel claim form, the supplementary business insurance form).

To pre-authorize *all* travel in writing.

- NOTE:
1. Managers should ensure that the means of transportation (e.g. car, train, plane) and accommodation are appropriate and in accordance with the policy *before* trips begin.
  2. Because the travel policy is part of collective agreements, managers have limited discretion in applying it.

## The Manager's Checklist

- Does my organization systematically explore options other than travel that would achieve similar results at less cost (e.g. conference calls)?
- Do we ensure that only those employees who must travel are travelling?
- Do our employees have ready access to the Travel policy?

NOTE: Ensuring this can eliminate potential grievances based on employees being unaware of their entitlements.

- Before we authorize trips, do we systematically check that the means of transportation and the accommodation are cost-effective and in accordance with the policy?

NOTE: 1. Because members of the Management Category, students and persons on contract are not covered by collective agreements, the travel provisions applying to them appear in section .11 of the Annex to the *Guide to the Administration of Travel*.

2. The *Hotel Directory for Government Employees* lists, in its white pages, hotels and motels with which the government has negotiated special rates. Only in exceptional circumstances, described in the Travel policy and the Guide, may managers authorize the use of accommodation that appears in the Directory's green pages. Whenever the white pages list at least one hotel for a particular city, a maximum dollar limit applies if employees select a hotel not listed in the Directory in that city.

3. To rent vehicles, use of the *Government Handbook on Vehicle Rental Rates* is mandatory, as is obtaining collision damage waivers (CDW). The CDW is *free* (i.e. does not have to be bought from the car rental company) when employees use an *enRoute* card to pay for car rentals.

- Have we informed our employees that all frequent flyer points acquired on government travel belong to the government?

NOTE: Frequent flyer points *must only* be used to offset the cost of subsequent travel on government business.

- Do we arrange all air and rail transportation through the government travel contractor, currently Marlin Travel Group Limited?

NOTE: The only exception is in the Yukon and the Northwest Territories where a person may choose a travel agent at no commission or book directly with the carrier or hotel.

## References

*Personnel Management Manual*, Volume 13, Chapter 370, "Travel", 1988, and Appendix C, "Rates and Allowances" (revised every April and October)\*

\* To be incorporated into the "Employee Services" volume of the *Treasury Board Manual*.

### *Guide to the Administration of Travel*

This new publication includes the following: directives on travel for members of the Management Category, students, and consultants; general information on coding, monitoring, and reporting; and operational interpretations of the travel policy.

## Notes



# Work Force Adjustment

## Policy

Indeterminate employees whose services will no longer be needed because of a lack of work or the discontinuance of a function must, to the extent possible, be given other indeterminate jobs.

## Objectives

To provide other job opportunities to affected and surplus employees.

- An "affected employee" means an indeterminate employee whose services will no longer be required because of work force adjustment, but who has not been declared surplus.

To minimize the number of lay-offs from the Public Service.

## Performance Indicators

Reports, for every fiscal year on each of the six occupational categories, with the following information:

- the number of surplus employees and laid-off persons undertaking formal retraining;
- the total training months given.

## The Manager's Checklist

- What has my organization done to give affected or surplus employees in our department or agency other indeterminate jobs?
- Have we retrained affected or surplus employees in our department with the intent to give them other indeterminate jobs?
- Have we given indeterminate jobs to surplus employees and lay-offs with a priority for appointment referred by the Public Service Commission (PSC) from other departments?

- Have we retrained surplus employees or lay-offs from other departments with the intent to give them indeterminate jobs?
- If we are facing staff cutbacks, how are we set up to help our affected or surplus employees find other jobs in our department, other departments, or outside the Public Service?

## **Monitoring: Treasury Board Secretariat**

Review statistics from the PSC's Priority Administration System.

Review departmental reports on the implementation of the Work Force Adjustment policy.

Review reports of the National Joint Council and departmental work force adjustment committees.

## **Feedback: Treasury Board Secretariat**

Communicate periodically with deputy heads and other senior managers of individual departments about departmental performance.

Communicate periodically with all deputy heads.

## **References**

*Personnel Management Manual*, Volume 4, Chapter 20\*

\* To be incorporated into the "Human Resources" volume of the *Treasury Board Manual*.

## **Notes**

# Staffing











# Staffing

(Text courtesy of the Public Service Commission)

## Introduction

There are many partners in the management of human resources. Most personnel policies within the Public Service – except staffing – are the responsibility of the employer, the Treasury Board of Canada. The Public Service Commission, a politically independent agency which reports directly to Parliament and not to the government of the day, holds the exclusive responsibility for staffing.

The policies of the Commission flow from the legislation which governs employment in the Public Service, that is the *Public Service Employment Act*, whereby the Commission must ensure that public servants are appointed on the basis of their qualifications, or merit.

## Merit

Merit is the cornerstone of staffing. Appointments to the Public Service are based on merit, and public servants advance within in accordance with merit. This means that the knowledge, experience and abilities of candidates are evaluated against the requirements for the position, that the best qualified person is selected, and that treatment of public servants and those seeking employment in the Public Service is fair and equitable. The Public Service must be highly competent, totally professional and politically neutral in providing advice to the government and quality services to the Canadian public. It also must be representative of the population it serves. Its staffing system must be easy to manage, economical to operate and sufficiently flexible to meet changing operational needs.

## Delegation

While the Public Service Commission has the exclusive authority to ensure that the best qualified person among those applying or being considered for a job is appointed, it is also authorized to delegate this authority to deputy heads of departments and agencies falling under the Act. In turn, with the Commission's agreement, many department heads subdelegate this authority

within their organizations to allow managers not only to select the most competent candidate but also to direct the staffing process and exercise decision-making responsibility.

The Commission strongly encourages this approach in order to provide deputy heads, and, by extension, line managers with the necessary authority and flexibility to manage human resources effectively. Nevertheless, these managers must realize the responsibilities of the authority entrusted to them by the Commission under the Act. They become accountable for the application of merit in all their staffing activities. Training programs and Commission documentation are provided to support their activities. They may also rely on the expert counsel of staffing consultants in departments and at the Commission.

## Staffing Policies

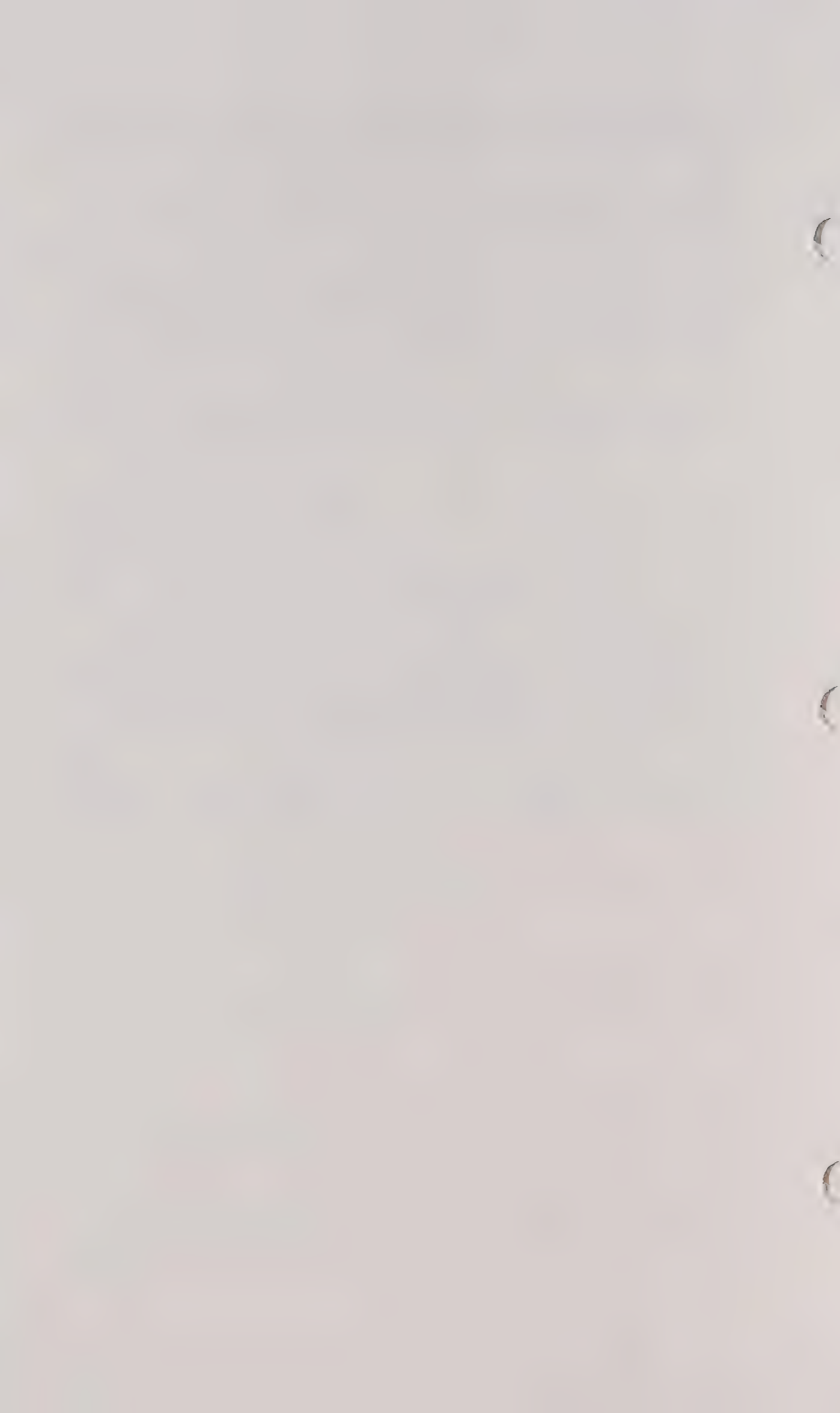
In making the decision to staff a position, you will have considered your operational needs. You have defined the type of work to be done. Do your needs require someone to work for a short term or on a permanent (indeterminate) basis? Are your needs full-time or part-time, continuous, intermittent, seasonal, cyclical? Once you have determined the resources required, the kind of work to be done, and whether it is ongoing, of short but fixed duration, or seasonal, you will be faced with choosing options and making decisions in several staffing areas. In each area, the Public Service Commission has a fundamental governing policy. The policies are as follows:

- qualifications specified for a position must be based on the duties and responsibilities of the position and the context in which these are to be performed;
- individuals who are entitled to a priority for appointment shall be appointed, in priority to others, to positions for which they are qualified or for which they may be retrained pursuant to the workforce adjustment policies;
- consideration shall first be given to filling a vacancy through an internal selection process; promotions normally occur as a result of a competitive process;
- recruitment from outside the Public Service may be initiated when it is considered to be in the best interests of the Public Service and should normally occur through a competitive process;

- an area of competition should ensure consideration of a broad pool of candidates to allow a meritorious selection;
- assessment methods must cover all qualifications and allow for the selection and appointment of candidates according to merit;
- appointments shall be made without regard to such factors as a person's race, national or ethnic origin, colour, sex, age or disability, thereby fostering the equitable representation of all segments of Canadian society in the Public Service labour force;
- unsuccessful candidates or persons adversely affected by a staffing decision shall be provided with appropriate recourse;
- for the benefit of both employee and manager, a probationary period following appointment is normally to be provided; and
- employee separations and leave of absence are to be managed by taking decisions that are reasonable and not arbitrary.

Each of these policies is key to a staffing process designed to identify talent and competence. As you invest the time to make the best decisions possible, your efforts will help ensure a skilled, able, and motivated Public Service dedicated to the delivery of high quality programs and services to all Canadians.

For a further delineation of these policies, please refer to the PSC's publication entitled *Staffing Policies and Guidelines*.





# Program Management









# Expenditure Authority

## Requirement

Managers may make an expenditure only if Parliament has provided the authority and funds to do so.

## Managerial Responsibilities

Managers are responsible for ensuring that the necessary authority exists.

Parliament can provide this authority in two ways:

- through legislation which authorizes, without further reference to Parliament, expenditures for specific purposes; or
- more commonly, through annual appropriation acts, based on the Main Estimates or Supplementary Estimates, which approve maximum levels of expenditures for specific purposes for each department and agency.

NOTE: To make a "grant" payment, the grant must be specified in an appropriation act.

## The Manager's Checklist

- If planning an expenditure, do I have the necessary authority and funds?

NOTE: If in doubt, consult your departmental financial adviser. Other sources of information are your legal adviser and the Treasury Board Secretariat program analyst responsible for your department.

## References

*Financial Administration Act*, particularly sections 26 (formerly 19) and 32 (formerly 25) to 34 (formerly 27)

# Notes

# Person-Year Control

## Policy

The Treasury Board (the Board) controls the size of departments and agencies through a person-year (P-Y) authority level it establishes for each organization.

Within each organization, the P-Y authority rests with senior program managers, usually assistant deputy ministers or their equivalents, and the deputy head normally sets P-Y budgets for individual responsibility centres.

Although the Estimates do list the P-Ys allocated to each activity of each program, this is for information only. Senior program managers distribute the P-Ys within their organizations, just as the Board, not Parliament, does within the public service.

NOTE: A P-Y means employing one person for one year or the equivalent (e.g. two persons for six months each, three persons for four months each).

## The Manager's Checklist

Certain types of employment status use P-Ys; others do not.

Uses	Does Not Use
<ul style="list-style-type: none"><li>• continuing (indeterminate) full-time</li><li>• term or casual</li><li>• part-time</li><li>• leave with pay</li><li>• education leave with pay</li><li>• secondment (employing department)</li></ul>	<ul style="list-style-type: none"><li>• leave without pay</li><li>• education leave with an allowance instead of salary</li><li>• education leave without pay</li><li>• secondment (loaning department)</li></ul>



## Uses

## Does Not Use

- Interchange Program in which the public service is paying the salary
  - Temporary Assignment Pool (Treasury Board)
  - Career Assignment Program (CAP)
  - executive development leave
  - language training
    - participant
    - replacement
  - Special Assignment Pay Plan (SAPP)
  - sick leave
  - acting in a higher level position
- secondment as part of CIDA Aid Assignment Abroad (loaning department)
  - Interchange Program in which the employing organization is outside the public service and is paying the salary
  - Temporary Assignment Pool (host department)
  - maternity leave

Other employment situations in which the department or agency is paying the salary normally use a P-Y.

## References

Draft policy on use and control of person-years (available from the Estimates Division, Program Branch, Treasury Board Secretariat)

## Notes

# Operational Planning

The Treasury Board (the Board) expects managers to be results-oriented in managing their programs, including using resources in the most effective and efficient way, and to be able to demonstrate their achievements.

An essential tool for these purposes is the Operational Plan Framework (OPF), which relates directly to each program in the Estimates. It must do the following:

- identify the results to be achieved, the resources to be used to do so, and the performance targets;
- identify the indicators by which results, including efficiency and effectiveness, can be assessed;
- indicate the information on performance that will be reported to the Board and the schedule for reporting this information.

A sound OPF provides a good basis for accountability in memoranda of understanding developed under Increased Ministerial Authority and Accountability (IMAA).

The Board must approve all OPFs.

## The Manager's Checklist

Though the OPF is primarily of interest to the most senior departmental managers, it also provides the basis for results management at all levels. For this reason, although an OPF may not provide clear answers to the following questions, all managers should ask these questions when developing an OPF because they are relevant to good operational planning.

- Have I defined the results my program will achieve, the performance indicators by which those results will be assessed, and specific targets against which my performance will be measured?
- Do I know the full costs of delivering the services or products for which I am responsible? Have I taken them into account when establishing the performance information for my program?

## References

- Operational Plan Frameworks, revised policy, Treasury Board Secretariat, draft, September 1988
- *Guide to the Costing of Outputs in the Government of Canada*, Office of the Comptroller General, February 1989
- *An Approach to the Most Efficient Organization*, Annex C, Treasury Board Secretariat, draft, August 1988

## Notes

# External User Charges

## Policy

The policy is based on the principle that those who benefit specifically from government goods and services should pay the following:

- the full cost of services, use of facilities and rights or privileges (e.g. licensing); and
- market rates for buying or leasing public property.

The policy offers significant incentives to encourage its implementation.

## Objectives

To promote equity by ensuring that those who benefit specifically pay their fair share.

To promote more efficient allocation of resources by adjusting supply to demand based on what users are willing to pay.

To promote cost efficiency by encouraging better communication on services and their delivery between managers in departments and agencies and users.

To shift some of the burden for reducing the deficit from general tax revenues.

## Focus for Managers

For managers, key elements of the policy include the following:

- the need to establish the true (i.e. commercial) cost of services;
- when making decisions on external user charges, taking into account the users' position on paying for program investments or improvements;
- scope to depart from total cost recovery when charging the full amount would have an unduly adverse effect on program objectives or users;
- when departing from total cost recovery, not undercutting market rates in the private sector;

- when services are inadequate, considering improvements along with cost recovery; and
- making user-fee plans part of Multi-Year Operational Plans (MYOPs).

## Approval Process

Before departments and agencies may charge for services, they must get approval supported by legislative authority. The latter may reside in departmental legislation or derive from the *Financial Administration Act*. Factors to consider when setting rates are in departmental financial management manuals or Section 10.4 of the *Guide on Financial Administration*.

## Roles and Responsibilities

Because charging for goods and services that used to be free, as well as increasing existing charges, is controversial, it poses challenges for both program and financial managers.

Program managers have to communicate with users, deal with their concerns and identify opportunities to charge user fees; financial managers have to be able to justify the basis for the fees.

Although program managers have primary responsibility for initiating rate revisions, the senior departmental financial officer, as the functional authority, has the expertise to deal with the complexities of the approval process. Program managers should seek the help of their financial officers at an early stage.

## The Manager's Checklist

- Who is our department's cost recovery co-ordinator?
- Do the goods or services our organization provides confer a specific benefit on a user or group of users?
- Do I know the full cost of the goods and services we provide?
- Am I confident that the level of service or quality of goods would represent value for money to our clients under a user-pay system?

- Does our department have the legal authority to charge?
- Would introducing charges have an unduly adverse effect on our program objectives or on our clients?
- Could a fee structure be used to rationalize the demand for services?
- Have I suggested potential opportunities for charges for inclusion in our department's user-fee plan?
- If our organization is charging fees, what have I done to ensure it reviews them regularly?
- Have I consulted users about plans to invest in programs or to improve them? Have I ensured they understand that they will have to pay their share?

## References

*External User Charges for Goods, Services, Property Rights and Privileges*, Treasury Board Secretariat, (issued to departments in August 1990)\*

\* To be incorporated into the "Expenditure Management" volume of the *Treasury Board Manual*.

*Guide on Financial Administration*, Chapter 8 and Section 10.4

## Notes





# Capital Programs and Projects

## Definitions

“Capital expenditures” are those falling under Standard Objects 8 and 9, which cover the acquisition or construction of capital assets (e.g. land, buildings, machinery and equipment). Where a department expects to use its own labour, supplies or materials or employs consultants to create these assets, the expected outlays under these headings are also included in capital expenditures.

## Policy

It is the policy of the government that departments and agencies do the following:

- identify, design, cost, implement and operate capital programs and projects in a competent and professional way with due regard for economy, efficiency, effectiveness and probity;
- make capital expenditures solely to support the attainment of program goals or broader government objectives;
- preserve and operate capital assets as a public trust through responsible assets management and maintenance so that they make the maximum possible contribution to the attainment of program goals.

## Roles and Responsibilities

Departments and agencies are responsible for initiating proposals for capital expenditures, considering the alternatives for attaining program goals through the use of capital or other types of resources, and designing, costing and planning the implementation of proposed capital projects.

Generally, departments must seek approval from the Treasury Board (the Board) for all capital projects for which the total estimated cost is more than \$1,000,000. The Board's approval is also needed whenever the cost of a project, initially approved under departmental authority, is expected to exceed either \$1,000,000 or the approved level of departmental authority if a higher level authority has previously been accorded.

For projects exceeding departmental authority, departments must obtain the Board's approval not only to change the approved total cost of a project, but to increase or reduce the quality, capacity or scope of the original project.

The Board determines budget levels for capital programs composed of capital projects through the Multi-Year Operational Plan (MYOP) process. Usually the Board does this by reviewing the cash requirements that departments identify for approved capital projects already begun or scheduled to begin in the MYOP planning period.

However, departments may develop and have the Board approve a long-term capital plan, which would establish capital budget planning levels extending through the operational planning period and beyond. To support the sound management of large capital programs, the Board – through its Increased Ministerial Authority and Accountability (IMAA) initiative – has established a carry-over provision regarding the lapsing of unused capital funds at the end of the fiscal year when delays occur in completing approved projects. This provision allows departments to carry into the next fiscal year five (5) per cent of their capital budgets to a maximum of \$50 million in 1989-90 and \$75 million in 1990-91 and subsequent years.

## **The Manager's Checklist**

- Have I identified any pressing capital needs in my area of responsibility?
- Have I examined options to attain program goals through capital or other types of resources?
- Are capital project requirements that I may have identified consistent with operational needs?
- Do I oversee capital projects carefully as they are being developed? Do I seek advice or consult the appropriate people during this crucial phase?
- After a capital project has been completed, what have I done to ensure that the assets are being operated efficiently and used for the authorized purposes?

- Am I ensuring that the assets are being maintained according to approved standards?
- Have I reviewed current assets to determine if any are surplus to program requirements and should be re-assigned or disposed of ?

## References

Treasury Board Circulars:

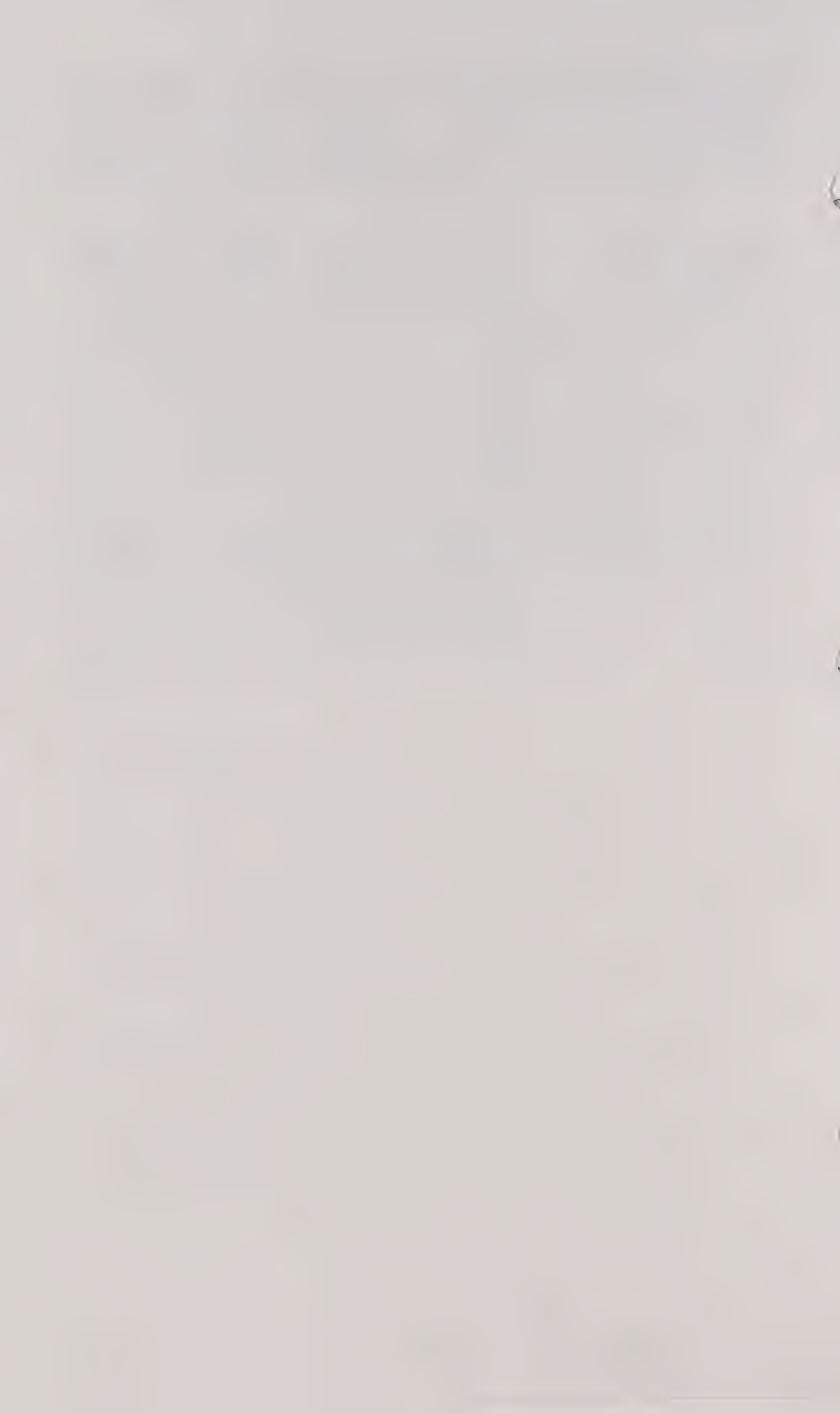
- 1983-25: “Approval of Capital Projects and Long-Term Capital Plans” and the authorities cited in it. \*

\* This circular is under review.

- 1987-53: “Carry-Forward of Capital Funds”

NOTE: Managers should refer to **Information Technology** (6.4 – 1) and **Real Property** (8.1 – 1) for more information on the components of capital expenditures.

## Notes



# Multi-Year Operational Plans (MYOPs)

The MYOP is the government's main process for planning and approving resources.

Every fall, departments and agencies must submit their MYOPs to the Treasury Board (the Board). These plans outline the minister's estimate of the organization's resource needs for the next three years, including the upcoming year for which Estimates must be prepared. A MYOP generally proposes dollar and person-year amendments to existing budgets to cover changes in salary and other costs, new policies approved since the last MYOP, and workload increases.

The MYOP is the basis of the Main Estimates that the President of the Board tables in Parliament, usually in late February, for the fiscal year starting April 1.

In addition to estimating resource requirements, departments and agencies may use the MYOP to seek amendments to their Operational Plan Frameworks, approval of capital projects, and changes to their user-fee revenue plans.

## Managerial Responsibilities

Managers are responsible for providing accurate information on their requirements for the next three years. This information will be channelled to a central departmental unit that will put together the MYOP submission.

## References

*Policy and Expenditure Management System Manual*, Chapter 6

## Notes



# Main and Supplementary Estimates

The main purpose of the Estimates is to present Parliament with spending proposals for the coming fiscal year. Part III, Departmental Expenditure Plans, gives Parliament details on individual programs and the plans and performance of departments and agencies. The President of the Treasury Board (the Board) tables Parts I and II of the Main Estimates in the House of Commons usually in late February. At the same time the President tables the Part IIIs on behalf of cabinet colleagues who are accountable for the contents of the expenditure plans of their departments and agencies.

With the tabling of the Main Estimates, Parliament begins its examination of the government's expenditure budget. These Estimates include the proposed votes (spending and authorities) that Parliament is being asked to approve through passage of an appropriation act, including budgetary appropriations (amounts that have an impact on budgetary surpluses or deficits) and non-budgetary appropriations (amounts required to make loans, investments and advances). In addition, the Estimates include, for the information of Parliament, estimated budgetary and non-budgetary expenditures to be made under the authority of various statutes that Parliament passed previously.

Under current procedures, parliamentary deliberations on the Main Estimates do not usually conclude until the end of June. Therefore, Parliament is asked to approve an appropriation act at the end of March to grant "Interim Supply" to make it possible for the government to finance its operations from the start of the fiscal year on April 1 to the end of June. Interim Supply usually comprises three-twelfths (3/12) of each vote in the Main Estimates, 1/12 for each of the first three months. In some instances, additional twelfths may be needed, especially if a program's expenditures are seasonal, requiring that most of the funds be spent early in the fiscal year.

Supplementary Estimates cover expenditures that were unforeseen or could not be finalized when the Main Estimates were prepared and tabled. Usually two such Estimates, in November and in March, are tabled during a fiscal year. After review, Parliament passes specific appropriation acts that provide funding for items in the Supplementary Estimates.



## Roles and Responsibilities

Every department or agency is responsible for producing Part III of the Main Estimates and for developing its contribution to Part II of the Main Estimates and Supplementary Estimates. Before the Estimates are put together, the Treasury Board Secretariat (for Part II) and the Office of the Comptroller General (for Part III) request the required information from departments.

Managers are responsible for contributing information to their department's submission and for ensuring that the necessary approvals (e.g. the Board, Cabinet) are received before the Estimates are tabled.

## The Manager's Checklist

- Does legislation exist which authorizes our department or agency to undertake the activities for which it is seeking funds through the Estimates?

NOTE: The Estimates cannot be the basis for such authority. Their purpose is to seek approval of funding for activities which Parliament has already authorized through departmental legislation or other acts.

- Do we have executive (i.e. the Board, Cabinet) approval for including items in the Estimates?

NOTE: If in doubt about either question, consult your departmental financial adviser or, if necessary, your legal adviser.

- Who coordinates the preparation of Part III of our department's Main Estimates?
- Have I ensured that my organization's contribution to our department's Part III effectively communicates information that is relevant and useful to parliamentarians? Does it reflect what my organization achieved with the resources allocated and what it intends to accomplish in the upcoming year with the resources proposed?

## References

- *Policy and Expenditure Management System Manual*, Chapters 8 and 9
- *Guide to the Preparation of Part III of the Estimates*

## Notes



# Carry Forward of Non-Salary Operating Budgets

## Policy

In certain circumstances, non-salary operating (NSO) expenditures that are unavoidably delayed may be carried forward to the following fiscal year. The maximum eligible is three percent of the NSO budget.

## Requirements

The amounts carried forward must be used for one of the following purposes:

- to pay for contracted goods or services that cannot be delivered or rendered as scheduled in the current fiscal year;
- to fulfil contracts that cannot be awarded as scheduled for approved program or projects;
- to pay for scheduled mandatory travel for regulatory work and public health, safety and security that cannot be undertaken in the current year; or
- to pay for other planned operating expenditures that are delayed unavoidably and that have the concurrence of the Secretary of the Treasury Board as meeting the principles of this policy.

Departments wishing to apply to carry forward funds must advise the Secretary no later than February 1st.

Excluded from this policy are departments and agencies with formula funding arrangements (e.g. the Department of National Defence).

## The Manager's Checklist

- Do the non-salary operating funds my organization is seeking to carry forward meet the conditions of the policy?
- What have I done to ensure that we are using the carry-forward provisions to increase cost effectiveness and program efficiency?

## References

Operating budget carry-forward policy and guidelines (distributed with 1990 MYOP call letter)\*

\* To be incorporated later into the "Expenditure Management" volume of the *Treasury Board Manual*.

## Notes

# Program Evaluation

## Scope

Program evaluation is an integral part of management assigned to the deputy head. It must be carried out by staff who are proficient in program evaluation practices and work to accepted standards. The purpose of program evaluation is to gather credible information on how well programs work and on the results they achieve. This information is then used to improve programs and meet accountability requirements.

The term “program” refers to any of the various means a department uses to achieve its objectives including, for example, expenditure programs and tax measures and regulations.

Program evaluation differs from internal and external audit in that it focuses directly on the substance and effects of programs. Internal audit deals with the adequacy of management processes and controls.

## Policy

Departments and agencies are responsible for periodically reviewing and reporting on the performance of their programs by evaluating the following:

- the effectiveness of the programs in meeting their objectives;
- the continued relevance of the programs;
- the efficiency (cost-effectiveness) with which programs are delivered in relation to other approaches.

## Roles and Responsibilities

Program evaluation in a department will be effective only if the deputy head, managers, various staff groups and program evaluation specialists are committed to and involved in this function.

The involvement of line managers is critical to ensure that the program evaluation process incorporates the realities of program operations and the environments in which they occur.

## The Manager's Checklist

- In what ways have I contributed to making evaluation in our department more effective? For example, have I done the following:
  - thought about what information I need to judge the success of my program?
  - learned how much of this information can be collected on a continuous basis? Are we collecting it?
- What am I doing to ensure that program evaluation is useful to me? For example, have I done the following:
  - identified program evaluation issues of importance to me?
  - taken an active role on the evaluation advisory or steering committees formed when my program was evaluated?
  - assisted the evaluation group to develop and update departmental program evaluation plans?
  - provided members to, or been a member of, evaluation teams?
  - helped to gather information during studies?
  - reviewed planning documents and terms of reference for studies relevant to my program?
  - reviewed evaluation findings and commented upon recommendations so that they were as realistic as possible?
  - developed, when required, implementation plans based on decisions taken about my program?
  - implemented actions required as a result of evaluations of my program?



## References

Treasury Board policy: "Evaluation of Programs by Departments and Agencies", 1977

Departmental program evaluation policies

*Guide on the Program Evaluation Function*, 1981

*Principles for the Evaluation of Programs by Federal Departments and Agencies*, 1981

*Working Standards for the Evaluation of Programs in Federal Departments and Agencies*, 1989

## Notes



# Internal Audit

## Scope

Internal audit is an integral part of management assigned to the deputy head. It must be carried out by staff who are proficient in audit practices and work to professional standards. The purpose of internal audit is to perform systematic and objective reviews and appraisals of the efficiency, economy and effectiveness of internal management policies, practices and controls.

Internal audit differs from program evaluation in that it deals with the adequacy of all management processes and controls. Program evaluation focuses directly on the substance and effects of programs.

Internal audit differs primarily in scope, focus and ultimate client from external audits such as those performed by the Auditor General, the Commissioner of Official Languages, the Public Service Commission and the Privacy Commissioner. Internal audit meets the needs of management. External audit reports to Parliament on departmental performance in its area of interest.

The roles and responsibilities of managers in dealing with all audit groups are similar.

## Policy

Departments and agencies are responsible for periodically auditing all their operations and reporting on the following:

- the implementation and operation of systems, processes and controls;
- the reliability and adequacy of information for decision making and accountability;
- the adequacy of protection of public funds and assets;
- the extent of compliance with legislative, central agency and departmental direction.

## Managerial Responsibilities

Internal audit will be effective only if the deputy head and line and functional managers are committed to and involved in the following:

- determining audit issues and priorities for departmental audit plans;
- the assignment planning, review, evaluation, verification and reporting phases of the audit;
- reviewing audit reports and initiating corrective action where necessary.

## The Manager's Checklist

- Does my organization help to identify issues during the audit's planning phases?
- When an audit of my organization begins, do I do the following:
  - obtain a clear understanding of the auditor's authority, the planned scope of the audit, its focus and criteria, and the reporting process, and then communicate this information to my staff?
  - agree on the clearance process for reports from the audit?
  - monitor progress of the audit?
- Do I formally develop and monitor the implementation of corrective action to address deficiencies and suggestions?

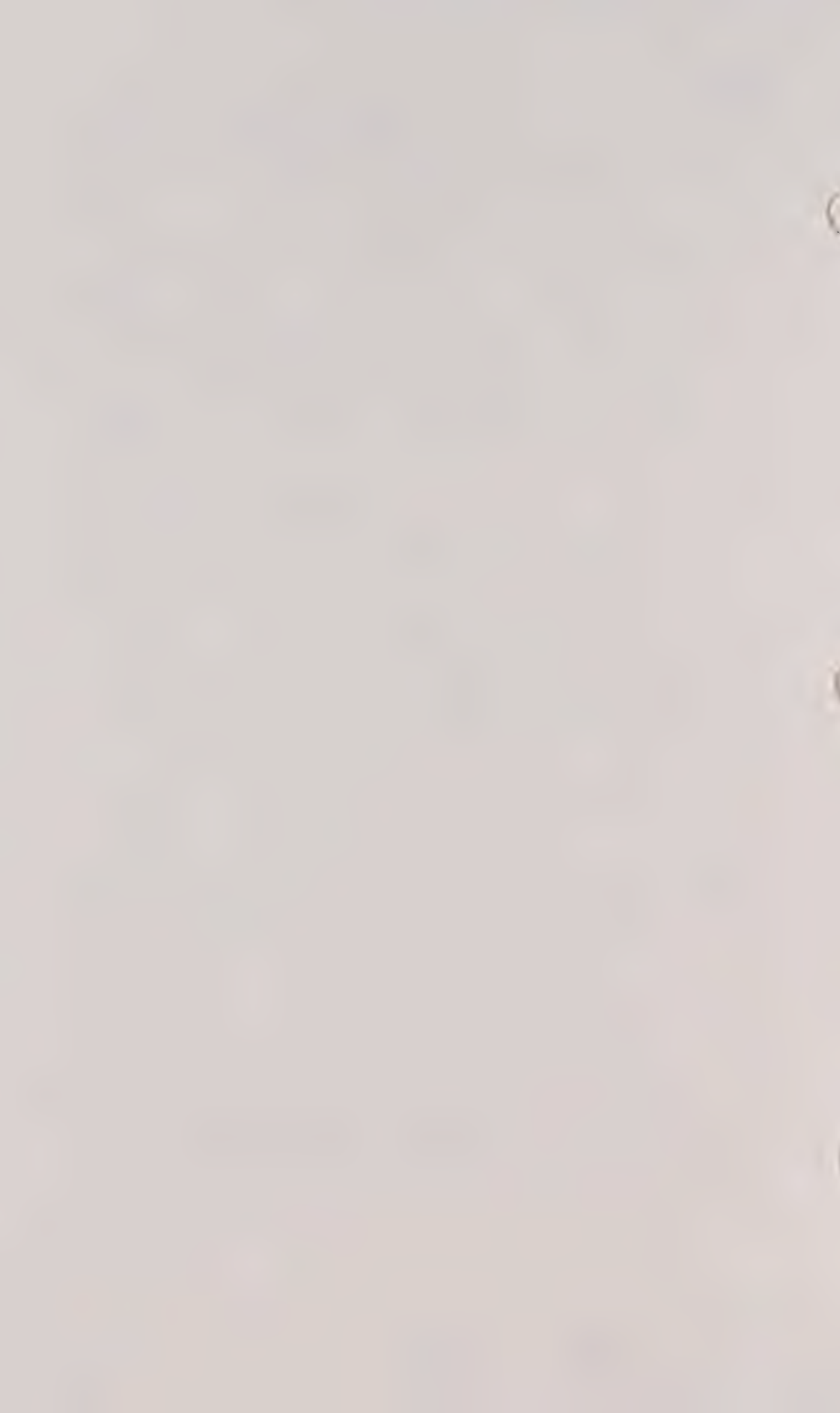
## References

*Standards for Internal Audit in the Government of Canada*, 1982

Departmental internal audit policies

*The Auditor General Act (1975)*, which appears in each annual report of the Auditor General of Canada

# Notes



# Financial Policies











# Delegation of Financial Signing Authority

## Signing Authority

### Policy: General

- Financial signing authorities are delegated in writing to *positions* by the minister and deputy head. Managers may exercise only those authorities delegated to their positions and must never use their authority, or appear to use it, to benefit personally (e.g. approve their own travel expenses).
- Managers are legally responsible for what they sign.
- Managers cannot redelegate their signing authority.
- A subordinate acting for a manager may exercise the manager's signing authority only if the subordinate has been formally assigned to act in the manager's position.
- Before exercising signing authority, managers must sign specimen signature cards, have their supervisors co-sign them, and send them to the appropriate administrative unit, which will use the cards to validate their signatures.

### The Manager's Checklist

- Do I have enough signing authority to manage my operations efficiently?
- Have my subordinates been delegated enough signing authority to fulfill their responsibilities?
- Are my staff's specimen signature cards up-to-date?
  - Do they indicate current position titles?
  - Are cards cancelled as soon as subordinates leave positions?

## Authority to Initiate Expenditures

This is the authority to begin a transaction that will result in a payment or other charge to a budget. It includes ordering supplies or services, approving a contribution, and starting a staffing action. In principle, only the manager should be authorized to initiate expenditures against the manager's budget.

## Policy

Expenditures may be incurred only if Parliament has provided the authority to do so.

## The Manager's Checklist

- Do I have the necessary program authority to incur the expenditure – that is, does the planned expenditure fall within the scope and intent of the vote in the Main or Supplementary Estimates for my department or agency or, in the case of a statutory expenditure, the statutory authority?
- Do any restrictions apply to the kind of expenditure planned (e.g. hospitality, travel)?

NOTE: Although a manager may have general authority to initiate expenditures up to a certain amount, the authority for certain kinds of expenditure may be less.

- Is there enough money in my budget to cover the cost?

## Commitment Authority

This is the authority to commit funds from a budget for future payments when an order is placed or a contract or contribution agreement signed. Commitment authority can be delegated to the manager or central administrative staff.

## The Manager's Checklist

Does my organization have an adequate system to ensure the following:

- that commitments are not made against my budget without my knowledge and agreement?
- that commitments are accurate and complete?
- that outstanding commitments are reviewed periodically?
- that commitments are not made unless there are sufficient funds?
- that small-value commitments (e.g. casual printing) and recurring commitments (e.g. photocopies and telecommunications) can be accounted for without requiring the recording of every transaction?

## Authority to Confirm Contract Performance and Price

This is the authority to certify that what was ordered has been provided and meets the price quoted and all other contract specifications. (See the following section, **Paying for Goods and Services.**)

## Payment Authority

This authority, under Section 33 (formerly 26) of the *Financial Administration Act*, is normally delegated to financial officers to enable them to requisition payments and charge departmental appropriations. In addition to fulfilling certain statutory control requirements, it provides an independent check on how other officers exercise their financial authorities.

## References

*Guide on Financial Administration*, Sections 9.1 and 9.2

## Notes



# Paying for Goods and Services

## General

### Policy

The expenditure process must be set up and run in a way that ensures prudence and probity at all times.

### Managerial Responsibilities

Managers with the authority to confirm contract performance and price under Section 34 (formerly 27) of the *Financial Administration Act* have the primary responsibility for verifying accounts.

### The Manager's Checklist

- Have I ensured that the following functions are kept separate to the extent possible: procurement; certifying receipt of goods and services; and verifying accounts?
- Does my organization have an adequate system to ensure that the work was performed, goods supplied, or services provided in accordance with contract requirements and the agreed price? If there is no contract, can I ensure that the price was reasonable?
- Have staff been assigned to carry out the other account verification steps outlined in Sections 9.3 and 9.G of the *Guide on Financial Administration (GFA)*?
- Do I review financial reports to verify that expenditures have been properly processed and that all the charges are mine?

## Interest Charges and Late-Payment Penalties

### Policy

Suppliers' accounts must be paid *on* the due date, which is normally *either* 30 days after the goods or services were received in an acceptable condition at the location specified *or* the date the invoice was received in proper form – whichever is later.



Payments may be made in advance of the due date only when discounts are offered and it is to the government's advantage to accept them.

If a payment is more than 15 days overdue because of the government's fault, interest is paid at the Bank of Canada bank rate plus one and one-quarter per cent. The interest covers the period from the date the payment became overdue to the day before the cheque is issued, and is charged to the department concerned.

Some payments, such as those to employees, are not subject to the 30-day payment policy. Departmental financial manuals should identify the exceptions.

## The Manager's Checklist

- Does my organization pay in accordance with the payment on due date policy (i.e. neither early nor late, but on the due date)?
- Do we pay our accounts in time to avoid paying interest?
- Do we negotiate discounts, whenever appropriate, for early payments?

NOTE: If you are paying significant amounts of interest, your financial reports should highlight them and you should take corrective action.

## Payables at Year-End (PAYE)

Payables at year-end are amounts owing for goods or services received on or before March 31 which cannot be paid by the fiscal year-end cut-off dates. The amounts are charged to the old year's budget even though they are not paid until after the cut-off dates. However, should an amount exceed an appropriation for the old year, this means that the appropriation limit has been exceeded. This is to be avoided since it will be reported in the Public Accounts that the spending authority that Parliament has granted has been exceeded. Nevertheless, if such overspending occurs, the excess must be deducted from the new year's appropriation.

In general, the following criteria apply to establishing PAYE transactions and charging them to the old year's appropriation:



***Determinate Debts (i.e. specific amounts owing based on documents claiming payment)***

- as of March 31, the work has been done, goods received, services rendered, or the amount is owing in accordance with a contract duly approved and entered into on or before March 31;
- the debt is to be paid during the new fiscal year;
- the debt is an authorized charge to an appropriation;
- the charge can be financially coded.

***Estimated Debts (amounts owing based on an estimate)***

- all the criteria for Determinate Debts must be met;
- the debt can be clearly identified and substantiated;
- the debt can be directly linked to an expected subsequent payment;
- the debt is material.

NOTE: When considering whether to classify a transaction as a PAYE, managers should refer to the detailed instructions in Section 9.13 of the GFA.

## References

*Guide on Financial Administration*, Sections 9.3, 9.10, 9.13 and 9.G

## Notes



# Interdepartmental Charging and Transfers between Appropriations

## Policy

(This policy does not apply to services covered by specific legislation or Treasury Board decisions on rates to be charged.)

When cost effective to do so, departments and agencies must recover increased out-of-pocket costs for providing goods or services to other government organizations. This is to ensure that the expenditures are properly reflected as a charge against the program that used the goods or services.

Except for designated common service organizations (listed in chapter 303 of the *Administrative Policy Manual*), departments must not recover more than the increased out-of-pocket costs for the items, such as material, labour and consulting services, needed to provide the additional goods or services. To do otherwise would in effect result in supplementing a parliamentary appropriation.

Capital costs may only be included as an increased out-of-pocket cost if the asset in question was purchased solely to provide goods and services to the other organization. Similarly, labour costs may be included only if overtime is involved or if a term employee must be hired specifically to provide the service.

Before goods or services may be provided, the supplier and recipient must have a written agreement that sets the terms for charging for or recovering allowable expenditures related to the goods or services to be provided.

## The Manager's Checklist

- Has my organization signed the necessary agreement to cover the transfer of goods or services?
- Does the agreement address the details described in Section 9.12 of the *Guide on Financial Administration*?
- Does the agreement cover only increased out-of-pocket costs? Has it identified all of them?

## References

*Guide on Financial Administration*, Section 9.12

## Notes

# Grants and Contributions

## Definitions

A “grant” is an unconditional payment where the recipient’s eligibility for it and entitlement to it may be verified (e.g. a veteran receiving a war pension). It is not subject to being accounted for or audited.

A “contribution” is a conditional payment for a specific purpose. It is subject to being accounted for and audited according to the terms of the contribution agreement.

A “contribution agreement” is a written undertaking between a department and a recipient describing the obligations of both parties.

## Policy

The Treasury Board must approve the terms and conditions of all grants and contributions, either on an individual or class basis, unless it has delegated that authority to the minister.

Grants and contributions should not be paid before they are needed and should be based on the cash flow needs of the recipients.

NOTE: For further information on exceptions to payment schedules, as well as the minimum components for program terms and conditions and contribution agreements, see section 9.4 of the *Guide on Financial Administration (GFA)*.

### *Installments: Grants*

The minimum number of installments varies according to the size of the grant:

Total Grant	Installments
\$ 100,000 to \$ 499,999	two
\$ 500,000 to \$ 999,999	quarterly
\$1,000,000 and over	monthly

***Installments: Contributions***

Payments are normally made in stages to reimburse recipients for costs or expenditures. However, if agreements provide for advance payments, these must be based on monthly cash flow forecasts and may not exceed the following:

<b>Total Contribution</b>	<b>Initial Advance</b>	<b>Subsequent Advances</b>
\$ 25,000 to \$ 99,999	up to 75 per cent	quarterly
\$100,000 to \$249,999	first quarter*	monthly beginning in
\$250,000 to \$499,999	first quarter*	the fourth month
\$500,000 and over	first month*	monthly

\* The amount of the initial advance usually depends on the recipients' anticipated expenditures during the period.

**Managerial Responsibilities**

Managers are responsible for determining whether recipients have complied with contribution agreements. They may arrange to audit the recipients' records if they judge it necessary.

**The Manager's Checklist**

- Do I have delegated signing authority to approve the proposed grant or contribution?
- Does the proposed payment schedule comply with Treasury Board policy?
- Are there adequate records to maintain control?
- Are overpayments and disallowed expenditures recorded as accounts receivable and recovered?

***Contributions***

- Does the agreement contain the right to conduct an audit and specify how it will be carried out if one is required?
- Does the proposed agreement meet the minimum requirements in our department's financial management manual and Section 9.4 of the GFA?

- Have I ensured that applicants for contributions have answered the questions in Section 9.4 of the GFA related to the *Conflict of Interest Guidelines and Post-Employment Code of the Public Service*?
- Does the agreement contain provisions to recover overpayments and disallowed expenditures?

## References

- *Guide on Financial Administration*, Section 9.4
- *Guide on the Audit of Federal Contributions*

## Notes





# Controlling Receiver General Cheques

## Policy

The Supply and Services offices that issue government cheques must mail directly to the payees all cheques except those issued to employees.

Cheques must never be routed through the persons who requisitioned the payments or were involved in the earlier stages of processing, receiving the goods or services, or verifying the accounts.

However, sometimes cheques must be sent to departments or agencies before they are transmitted to payees (e.g. a minister presenting a grant). Managers should consult their departmental financial policy manual or their department's senior financial officer about the Treasury Board policy and the procedures to follow in such cases.

## The Manager's Checklist

- Does my organization ensure that cheques routed to payees through our department are *not* handled by an employee involved in the expenditure process?
- Do we arrange for salary or related cheques to be routed to an employee *not* involved in any of the following activities: staffing, classification, determining salaries or wages, or preparing and signing staffing reports or pay input forms?
- Do we record the cheques we receive in a special register? Do we store cheques adequately?
- Do we return unclaimed cheques promptly?

## References

*Guide on Financial Administration*, Section 9.6

Notes

# Travel Credit Cards and Accounts

## Policy

### *Individual Travel Cards*

Deputy heads may authorize the issuing of travel cards to employees who have to travel on business at least twice a year. These cards must be issued in the name of the employee, who must charge only authorized travel and related business expenses on it, and who is responsible for settling the account with the credit card company. The current contractor for the government's travel card is *enRoute*.

If *enRoute* cannot satisfy an organization's requirements, a department may apply for authority to deal with another credit card company to the Director, Cash Management, Office of the Comptroller General.

NOTE: Employees not travelling enough to qualify for travel cards should be issued advances in travellers' cheques rather than Receiver General cheques. Travellers' cheques are more convenient, provide protection against loss, and help the government manage its cash.

### *Departmental Travel Accounts*

Departments must use departmental travel accounts for charging air fares and other transportation that the government travel contractor, currently Marlin Travel Group Limited, arranges.

## The Manager's Checklist

- Does my organization keep its list of credit card holders up-to-date and cancel and destroy cards that are no longer required?
- Do we process employee expense claims promptly so that they can be reimbursed in time to meet credit card payment due dates?
- Do we inform credit card holders of the conditions and restrictions governing the use of their cards?
- Do we review standing travel advances periodically to determine if we can cancel or reduce them by issuing credit cards?

## References

- *Guide on Financial Administration*, Section 9.9 and 10.8
- *Personnel Management Manual*, Volume 13, Chapter 370, "Travel"

## Notes

# 1. Offences and Illegal Acts

## Definition

An "offence" means an action defined in the Criminal Code or other legislation as an offence.

## Policy

- Where there is reason to believe that an offence or other illegal act has occurred, the incident must be reported immediately to the person whom the deputy head has designated to coordinate the reporting of offences and losses. The coordinator must, in turn, notify the RCMP and the Assistant Deputy Attorney General (ADAG).
- If an employee's involvement is suspected, the Office of the Comptroller General, as well as the RCMP and ADAG, must be notified, even if the department or agency concerned takes concurrent disciplinary action against the employee.
- The police and Crown attorney must decide whether to lay charges and prosecute, not the department or manager.

# 2. Losses of Money

## Policy

- However caused, all losses of money (including cashier shortages) must be reported in the Public Accounts, even if the loss is subsequently recovered.
- Losses of money involving a suspected offence or illegal act must be reported in accordance with the above policy.

# 3. Violations not Involving an Offence

## Policy

Violations of the *Financial Administration Act* and its regulations not involving an offence must be reported within the department or agency and to the Office of the Comptroller General.

NOTE: Managers are also responsible for ensuring that their organization and employees respect all other laws. They should pay particular attention to the provisions of the *Copyright Act* dealing with proprietary or commercial software packages.

## References

*Guide on Financial Administration*, Sections 10.9 and 10.E

## Notes

# Segregation of Duties

## Policy

If possible, managers must try to assign different people to each of the following duties: credit granting, maintaining accounts receivable, and handling cash.

NOTE: Though the above is a requirement, some offices may be too small to assign a different employee to each duty. Nevertheless, the same employee must not handle cash and the recording of its receipt.

## References

*Guide on Financial Administration*, Section 10.3

## Notes





# Collecting Revenue and Receipts

## Policy

To eliminate collection costs and improve cash management, revenue must be collected whenever possible before providing goods or services. If this is impossible, an invoice must be issued as soon as feasible after providing the goods or services.

Organizations must promptly enter all debts and other claims due and payable into departmental receivable systems and must act promptly and vigorously to collect all outstanding amounts.

Analytical reports on overdue accounts should be sent monthly to the responsible managers, either line or financial, who are then accountable for taking appropriate action to ensure collection.

Receivables must not be deleted from departmental records until they are paid or have been authorized for deletion by an authorized departmental official, the Treasury Board, or Parliament, as the case may be.

To extend credit, an organization must have a policy covering the following: the kinds of services that it may provide on credit; credit terms; the extent of credit investigations; and the length of time an account may be in arrears before service is to be discontinued.

## Managerial Responsibilities

Managers have the following responsibilities:

- to determine the appropriate means to collect accounts receivable, including using collection agencies;
- to examine all overdue accounts regularly;
- to act promptly to delete uncollectible accounts where further collection efforts are unwarranted.

Furthermore, they must ensure that actions to collect small amounts are appropriate and cost-effective. Sometimes, small amounts can remain as outstanding account balances and be added to subsequent bills for other goods or services.

## References

*Guide on Financial Administration*, Sections 10.5 and 10.6

## Notes

# Receiving and Re-Spending Public Money

## Policy

### *General*

- Money received must be safeguarded, accounted for and deposited promptly into the Consolidated Revenue Fund.
- Departments and agencies receiving money by mail must assign two employees to open mail. All receipts (i.e. cash, cheques or money orders) must be recorded in a daily register.
- Cheques and other negotiable items must be promptly endorsed "For deposit to the account of the Receiver General for Canada".
- Unless other deadlines have been approved, deposits must be made the same day if \$500 or more is on hand, or at least once a week if the amount is less than \$500.

### *Re-spending Budgetary Receipts*

Managers may re-spend revenues – whether fees or charges, recoveries from cost-sharing arrangements, or other receipts – only if they have parliamentary authority to do so. Specifically, one of the following criteria must apply:

- Parliament has granted "vote-netting authority" to re-spend the particular revenues concerned.
- Parliament has approved the operation of "revolving funds" (described in Chapter 11 of the *Guide on Financial Administration* (GFA)).
- Money has been received for a special purpose and is being spent for that purpose in accordance with Section 21 (formerly 15) of the *Financial Administration Act* (FAA).

- “Refunds of Expenditures and Repayments of Advances” apply. FAA 39 (formerly 32) authorizes the Treasury Board to set policy on crediting refunds of expenditures (e.g. returned goods) and repayments of advances, because they are not true revenues, to the appropriations to which they were originally charged.

NOTE: The complete list of the different classes of refunds and payments eligible for this purpose appears in departmental financial manuals or GFA 10.7.

## References

*Guide on Financial Administration*, Section 10.7

## Notes

# Accountable Advances

## Standing Travel Advances

### Policy

Standing travel advances must be issued only to individuals who have to travel frequently and regularly, often on short notice. They should be limited to the average of one month's travelling expenses.

Individuals with standing travel advances must make payments or disbursements at least once a month.

### The Manager's Checklist

- Does my organization keep the amount of each standing advance to a minimum?
- Do we review the amounts regularly and adjust them as required?
- Do we reassess the continuing need for each standing advance before January 1 of each year?
- Do we ensure that the holders of advances submit an approval and reimbursement claim at least once a month?

## Petty Cash

### Policy

An individual who has been issued a petty cash advance is personally responsible and accountable for it. Any loss or shortage may be recovered from that individual.

Treasury Board approval is required to establish a petty cash fund that exceeds \$2,000, and to make single petty cash disbursements greater than \$200.

## The Manager's Checklist

- Does my organization keep adequate records for petty cash advances and expenditures made from these advances?
- Do we follow proper procedures for the control and safekeeping of petty cash advances?
- Do we reconcile petty cash funds regularly?

## References

*Guide on Financial Administration*: Sections 10.8 (4 to 8), 9.8 (1 to 3), and 9.7 (1 to 6)

## Notes

# Budget Control

Appropriations acts are how Parliament grants expenditure authority to departments and agencies. This authority is specified in maximum permissible cash expenditures for separate categories called “votes” or “appropriations”. The Treasury Board further refines control over expenditures by dividing appropriations into narrower expenditure categories called “allotments”.

Parliament grants two types of authority: an annual appropriation of a fixed amount of money expiring at the end of the relevant fiscal year; or, continuing statutory authority based on legislation that may or may not have an annual ceiling and which is valid until the legislation is repealed or changed.

For budgetary control to be effective, managers should be provided with financial reports comparing their own and their subordinates' operations to date with approved plans. Variance or exception reports serve this purpose. If operations are going as planned, no further action may be required. If there are deviations, their significance should be analyzed and explained and other courses of corrective action identified. Variance reports should be considered as a positive way to inform higher levels of management of changing situations that, if ignored, may impede the attainment of program objectives.

## The Manager's Checklist

- What have I done to ensure that I am controlling my budgetary expenditures effectively?

## References

*Guide on Financial Administration*, Chapter 6

## Notes





# Budget Preparation

A budget serves three main purposes:

- to determine the financial and other resources managers need to carry out the plans assigned to them;
- to obtain Treasury Board and parliamentary approval of the program and resource requirements of departments and agencies;
- to provide a basis for budgetary control.

A budget is a means to communicate planned activities and measurable operational results whose cost has been calculated and expressed in resource requirements. Through the Multi-Year Operational Plan (MYOP) and Main and Supplementary Estimates processes, each manager's budget is aggregated at the departmental level and submitted to the Treasury Board to obtain program and resource approvals. The manager's approved budget represents the workplan against which the manager monitors and controls resource use in relation to performance.

Managers should review budgets to ensure that they reflect departmental and program plans and constraints, that proposals are realistic and properly justified, and that the methods of computing budgeted costs, cash flows and disbursements, revenue projections and other data are reasonable.

Detailed budgets are required to verify the cost forecasts in MYOP submissions and to provide a basis for allocating funds to the managers who will be responsible for spending them.

## The Manager's Checklist

- Does my budget link resources to results planned?
- Does it include all the resources needed to deliver the results planned for the upcoming fiscal year?
- Does it reflect my expected cashflow during the fiscal year?

## References

*Guide on Financial Administration*, Chapter 5

## Notes

# Costing

Managers are generally more familiar with managing money on an *expenditure* rather than a *cost* basis. But with increasing constraints on resources and emphasis on providing the best possible service, sound cost information is critical for decision making and indispensable in determining the best value for money. There are various purposes for costing. Approaches to it vary accordingly.

For cost recovery, level of service and program output costing, it is necessary to establish the full costs at the level of the unit of output. This involves determining all the costs related to producing a service or product and allocating them to the unit of output. The first step, which requires direction from senior management, is to define the unit of output to which all the costs belong.

NOTE: The Office of the Comptroller General provides guidance on costing outputs in its *Guide to the Costing of Outputs in the Government of Canada*.

Managers should note that an essential difference exists between costing for make-or-buy and for the full costing of outputs. The two costing approaches treat overhead and capital costs differently and may arrive at very different figures for unit costs. Therefore, managers must be sure that they know the purpose of the costing exercise before undertaking it.

## Cost Recovery

Before setting a fee for service, managers must know the full costs of that service. Sometimes it is justifiable to recover less than the full cost.

NOTE: The chapter in the deskbook on **External User Charges** and the policy on *External User Charges for Goods, Services, Property Rights and Privileges* provide more information on the cost recovery policy.

## Level of Service

Before making a decision, managers must know how adjustments to the level of service will affect the cost of providing the service.

## Cost/Benefit

Decisions involving cost/benefit require evaluating the costs of alternative courses of action such as whether to launch a program or purchase an asset. Life-cycle costing of potential major investments is an essential part of the cost/benefit approach.

NOTE: *The Benefit/Cost Analysis Guide* provides advice on this process.

## Alternative Service Delivery (Make-or-Buy)

This approach considers all the costs of providing the service as a prerequisite to decision making. In essence, managers must determine the best means of in-house service delivery and outside service delivery, then decide which of the two is the more efficient.

NOTE: *An Approach to the Most Efficient Organization*, Annex C, provides more information on cost-comparison.

## The Manager's Checklist

- Do I know the full costs of delivering the services or products for which I am responsible?
- Do I use cost information in making key decisions? Do these decisions take into account all relevant costs?

## References

*Guide to the Most Efficient Organization*, Annex C, Treasury Board Secretariat, draft, August 1988

*Guide to the Costing of Outputs in the Government of Canada*, Office of the Comptroller General, February 1989

*External User Charges for Goods, Services, Property Rights and Privileges*, Treasury Board Secretariat (issued to departments in August 1990)

*The Benefit/Cost Analysis Guide*, Treasury Board Secretariat, 1978





# Financial Reporting

Fundamental to maintaining accountability, financial reporting must encompass both financial and other information including operational performance data. Otherwise, it is of little relevance or use to managers. Effective financial reporting is necessary for management control; the lack of it greatly reduces an organization's capacity to achieve its goals.

Managers are responsible for the success of their organization's programs and activities that are set out in departmental plans. These responsibilities include the following:

- to keep informed about their organization's programs and activities;
- to report timely, concise and understandable information to more senior levels of management;
- to develop and maintain appropriate reporting systems in order to monitor key results related to objectives.

## The Manager's Checklist

- Do I have all necessary information available?
  - Can I use it to monitor and control all plans?
  - Does it highlight progress towards objectives in key result areas?
  - Does it support my decision making effectively?
  - Does it reflect my accountability and that of my subordinates?
- Does the financial reporting system provide the information I need to help me to carry out my responsibilities?

## References

- *Guide on Financial Administration*, Chapter 7
- Treasury Board Circular 1976-25: "Measurement of the Performance of Government Operations"

## Notes



# Financial Systems

By identifying their information requirements and monitoring the development and operation of their financial systems, managers contribute significantly to the effectiveness of the latter. Prerequisites to success are that managers understand their organization's decision-making framework and know how to manage information technology.

Key to the implementation of effective financial systems are the following:

- the use of common evaluation criteria;
- the acquisition of previously tested financial software packages;
- consulting and seeking advice to develop guidelines and handbooks;
- departments and agencies sharing their experiences.

For its part, the Treasury Board is committed to establishing systems that minimize the reporting burden on departments and agencies.

## The Manager's Checklist

- Do our financial systems provide me with the information I need to support my decisions?
- Can I make better use of information technology to improve the efficiency or effectiveness of our financial systems?
- What do I know about my department's financial systems? Is it enough to contribute to their effective use?

## References

- *Guide on Financial Administration*, Chapter 8
- *Specifications for Departmental Systems in the Government of Canada*

This manual will be replaced by the *Financial Management Systems Handbook*, a series of publications that will address the major modules of a financial management system. It is planned to phase in this series between 1989 and 1991.

- Treasury Board Circular 1988-25: "Financial Management Systems Software Development, Procurement and Operation"

## Notes

# Information and Administration





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# Access to Information

## Scope

*The Access to Information Act* (the Act) gives Canadian citizens and permanent residents (the public) the formal right of access to federal government records in accordance with the following principles:

- information should be made available to the public;
- exceptions to the right of access should be limited and specific;
- decisions relating to the disclosure of this information should be reviewed independently of the government (i.e. by the Information Commissioner of Canada and the Federal Court of Canada).

NOTE: 1. Many informal methods of access exist in addition to the formal right that the Act provides.

2. Some records are *excluded* from (i.e. not covered by) the Act; others are *exempted* (i.e. covered but access is refused).

## Policy

It is the policy of the government:

- to recognize the need of the public to have access to information in federal records in order:
  - to make the government more accountable;
  - to help the public to be more informed when participating in the formulation of government policies;
- to balance the right of access against limited and specific legislative exceptions to protect vital state and private interests;
- to ensure timely and consistent responses to requests for information;
- to emphasize that the Act is intended to complement rather than replace existing procedures for access to government information and is not intended to limit, in any way, access to the kind of information normally available to the public.

## Managerial Responsibilities

Managers' responsibilities flow from the delegation by ministers and deputy heads of specific responsibilities under the Act and include the following:

- To assist their departments or agencies to account for and describe their information holdings in the Access Register.
- On request, to provide responses and to recommend which records and portions of records should be excluded, exempted or made available.

NOTE: 1. The Access Coordinator will register all access requests upon receipt and record all administrative responses.

2. The degree of managers' involvement will depend on the degree of internal delegation within their departments or agencies.

- To assist in developing departmental positions for presentation to the Information Commissioner, Federal Court, or both, on why particular information should *not* be made available to an individual.
- To ensure that their responses are within the provisions and time limits the Act has established.
- When discretion to disclose information is allowed, to ensure that due regard is given to the possible injury to or detrimental effect upon the interest specified in the exemption, while bearing in mind that the main intent of the legislation is to make available as much information as possible.

## The Manager's Checklist

- What have I done to ensure that my organization deals with requests promptly?
- How do we decide whether to respond formally or informally to requests?
- Do we interpret and apply the Act and government policy consistently?



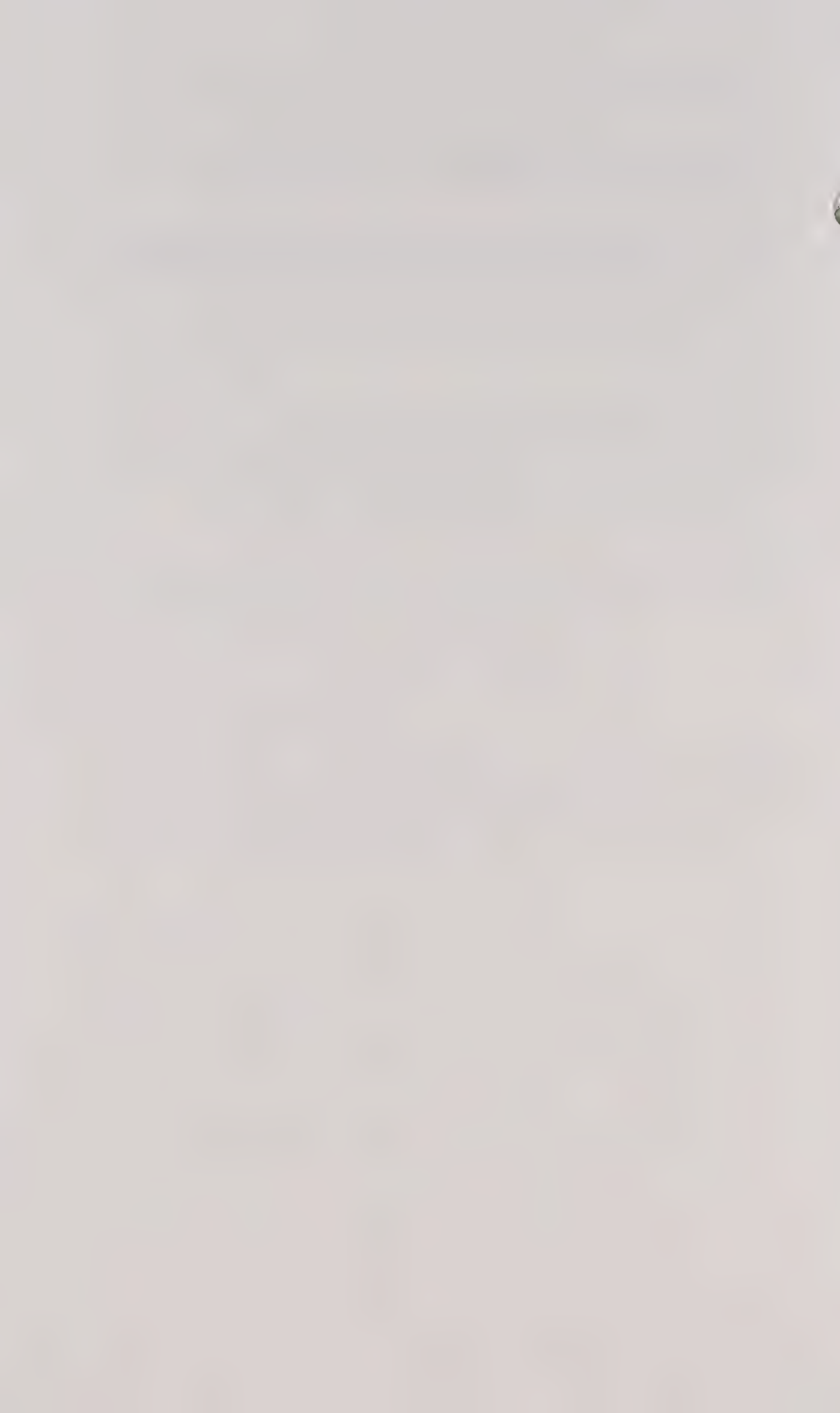
- Have we informed our employees about the key points of the Act?
- Have we organized our records to make implementation of the Act easier?
- Have we ensured that the descriptions in the Access Register of classes of records and of our organization are comprehensive and accurate?

## References

*Administrative Policy Manual*, Chapter 420\*

\* To be incorporated into the "Access to Information and Privacy" volume of the *Treasury Board Manual*. |

## Notes



# Privacy

## Scope

*The Privacy Act* (the Act) gives Canadian citizens and permanent residents access to federal information about themselves, and specifies how federal organizations collect, use, disclose and retain personal information. The Act also permits foreign inmates in Canadian prisons access to information about themselves.

## Policy

It is the policy of the government:

- to give the persons to whom the Act applies access to, and the right to request corrections of, personal information about them in federal organizations;
- to protect personal information by strictly controlling its use, disclosure, retention and disposal through a code of fair information practices which regulates how the government will treat this information;
- to explain by public declarations why the government is collecting personal information and how it uses the information it collects;
- to provide a complaint process for those who believe that the government is improperly withholding, collecting, using or retaining personal information about them.

NOTE: The Privacy Commissioner has the power to conduct investigations in order to ensure that government organizations comply with the sections of the Act relating to personal information under their control.

# Managerial Responsibilities

Managers' responsibilities flow from the Act and include the following:

- To collect *only* personal information that is relevant to an authorized program or activity.

NOTE: If the information is to be used to make a decision directly affecting an individual, it should be collected directly from that individual whenever possible.

- To provide individuals about whom information is being collected with the following information:
  - the purpose for which the information is being sought;
  - the nature of the response (i.e. required by law or voluntary);
  - their rights of access to the information in question.
- To use or disclose personal information *only* for the purpose for which it was obtained or compiled except with the consent of the individual to whom it pertains in accordance with the use and disclosure provisions of the Act.
- To ensure that personal information used to make a decision directly affecting an individual is as accurate, up-to-date and complete as possible.
- To ensure that responses to requests for personal information, including the granting or refusal of access, are prompt and as complete as possible.
- To give due regard to the injury or detrimental effect on the interest specified in the case of an exemption, when discretion to disclose personal information is allowed.
- To ensure that personal information is organized in personal information banks and safeguarded in compliance with the code of fair information practices in the Act.

## The Manager's Checklist

- What have I done to ensure that my organization deals with requests promptly?
- How do we decide whether to respond formally or informally to requests?

- Do we interpret and apply the fair information practices code in the Act and government policy consistently?
- Have we informed our employees about the key points of the Act?
- Is all personal information organized as personal information banks or classes of personal information and registered with the Treasury Board Secretariat for publication?

## References

*Administrative Policy Manual*, Chapter 410\*

- \* To be incorporated into the "Access to Information and Privacy" volume of the *Treasury Board Manual*.

## Notes



# Common Services

## Policy

It is government policy to provide goods and services to departments and agencies through common service organizations (CSOs) when this is the best way of attaining the following objectives:

- to achieve value for money for the government and to provide a framework for the consistent observance of prudence and probity;
- to ensure effective support to departments to achieve their program objectives and maximum value for money in the use of goods, services, and real property; and
- to support the achievement of the government's socio-economic objectives.

NOTE: CSOs are listed in Appendix 1 on page 6.2-3. The appendix specifies whether use of a CSO for a service is mandatory or optional or whether a CSO has the right of first refusal. Where applicable, departments must obtain support or approval for exemptions from either the Treasury Board or the Treasury Board Secretariat. CSOs with the power to delegate their authority are encouraged to do so to departments that have special needs.

## Managerial Responsibilities

Managers are responsible for obtaining their goods and services from CSOs, except where this policy permits otherwise.

They are also responsible for ensuring the effective use of the services of CSOs by: determining the goods and services needed and whether they are received on time and in an effective manner; and monitoring performance regularly to ensure that policy objectives are met.

# The Manager's Checklist

- What have I done to ensure that:
  - our organization clearly defines and communicates its requirements for goods or services to CSOs?
  - we establish with CSOs the criteria we will use to assess whether goods or services are delivered on time and in an effective manner?

## References

Policy to be incorporated into the “Materiel, Services and Risk Management” volume of the *Treasury Board Manual*.

## Notes



## Common Services: Functions, Organizations, and Types

Functions	Organization	Type
Advertising	SSC	<b>mandatory</b>
Architectural or engineering (A&E) service for real property (including related project management, technology, R&D, and contracting), dredging, and fleet services	PWC	<b>mandatory</b>
Art rentals	Art Bank	<b>mandatory</b>
Assets management of movables	SSC	optional
Audio-visuals production service	SSC	<b>mandatory</b>
Auditing*	SSC	optional
Compensation management	SSC	<b>mandatory</b>
Communications services	SSC	optional
Construction contracting associated with PWC's A&E services	PWC	<b>mandatory</b>
Construction contracting related to contracting services (tendering and award only)	SSC	optional
Custody of securities	SSC	<b>mandatory</b>
Disposal (surplus goods)	SSC	<b>mandatory</b>
Disposal (surplus real property)	PWC	<b>mandatory</b>
Expositions*	SSC	<b>mandatory</b>
Financial, administrative, and other services	SSC	optional
Information technology standards	TBS	<b>mandatory</b>
Interpretation of spoken languages (see also Translation)	SEC	<b>mandatory</b>
Legal services to departments	JUS	<b>mandatory</b>
Maintenance and repair of office equipment	SSC	optional
Management consulting*	SSC	optional
Management training	CCMD	optional
Media monitoring	SSC	optional
Personnel management information systems	SSC	right of first refusal

Functions	Organization	Type
Printing	SSC	<b>mandatory</b>
Procurement:		
a. goods	SSC	<b>mandatory</b>
b. special services	SSC	<b>mandatory</b>
Property management	PWC	optional
Public opinion research	SSC	optional
Public relations contracts	SSC	optional
Publishing*	SSC	<b>mandatory</b>
Real estate services	PWC	<i>See note below.</i>
Real property services (other)	PWC	<i>See note below.</i>
Receiver General: derivative services	SSC	optional
Signage (Federal Identity Program)*	SSC	<b>mandatory</b>
Staff training and development*	PSC	right of first refusal
Statistical services to departments	SC	right of first refusal
Telecommunications*		
- within Canada and USA	GTA	optional
- international	EAITC	optional
Temporary Assignment Pool (TAP)	TBS	optional
Traffic management	SSC	<b>mandatory</b>
Translation of written languages (see also Interpretation)	SEC	<b>mandatory</b>
Warehousing	SSC	right of first refusal

**Legend**

Art Bank	Art Bank
Canadian Centre for Management Development	CCMD
External Affairs and International Trade Canada	EAITC
Government Telecommunications Agency	GTA
Justice Canada, Department of	Jus
Public Service Commission	PSC
Public Works Canada	PWC
Secretary of State	SEC
Statistics Canada	SC
Supply and Services Canada	SSC
Treasury Board Secretariat	TBS

\* See Service Delivery, Special Operating Agencies.

NOTE: These services are described in the *Treasury Board Manual*, "Real Property Management" volume, Chapter 1, Table 2.

# Communications

## Scope

Communications is a management responsibility, carried out with the help of communications specialists, that must be integrated into the corporate management process. Its main components are these: research and analysis of the public environment, including the impact of programs and projects; advice to ministers and management; planning of corporate and program communications; managing communications; and carrying out communications activities.

Communications covers public relations, public opinion research, advertising, publishing, expositions and the Federal Identity Program.

## Policy

To encourage the free flow of information between the government and the public, the government has established the following policy:

- to give the public information about policies, programs and services that is accurate, complete, objective, timely, relevant and understandable;
- to find out the concerns and views of the public in order to help set priorities, develop policies, carry out programs and provide services;
- to ensure that the government is visible, accessible and answerable to the public.

The principles of this policy also apply to communications *within* the government.

## Managerial Responsibilities

Managers are accountable for the communications aspects of their policies or programs. Specifically, their responsibilities are as follows:

- to identify clients and assess their concerns and needs;
- to plan and carry out communications activities (with communication advisers);
- to budget for communications; and
- to deal effectively with the public and the media.

## The Manager's Checklist

- Is my communications adviser up-to-date on my organization's needs and helping to meet them?

NOTE: Communication advisers are expected to be assertive in their advice and service to program managers.

- What have I done to ensure that my organization is making an effective contribution to our department's strategic and operational communications plans?
- Does my organization assess public needs or impact, including potential crises, and make communications part of its plan for any major undertaking?
- Have all our communications projects, including public opinion surveys, advertising, publications, expositions and audiovisuals, received the necessary approvals?

NOTE: Public opinion surveys and advertising require the approval of the Cabinet Committee on Communications.

- Has an official spokesperson been identified from our organization to deal with the public, the media and Members of Parliament?
- What have I done to ensure that my staff have the proper skills and attitudes?
  - Do they give prompt, courteous and impartial service in keeping with departmental standards?

- Do they provide services in the official language of the client's choice?
- Do they respond as fully as possible to enquiries without unnecessary recourse to the *Access to Information Act* or the *Privacy Act*?
- Do I know what our clients think of the service my staff provide? How?
- In our communications, do we do the following:
  - avoid sexual stereotyping?
  - depict all members of Canadian society representatively?
  - take all reasonable measures to communicate effectively with disabled persons and members of multicultural communities?
- Does my organization adhere to the Federal Identity Program?
- Do all our communications projects make provision for assessing their effectiveness?

## References

"Communications" volume, *Treasury Board Manual* |

*Crisis Management*, Privy Council Office, March 1988 (available from your Communications or Public Affairs branch)

## Notes



# Contracting

## Introduction

Contracting is a means to obtain goods or services that departments require to deliver their programs. It is a sound managerial option, especially where operational requirements call for special knowledge, expertise, resources or facilities that the government does not have.

## Policy

It is government policy to conduct contracting in a manner that will:

- ensure that operational requirements are met;
- stand the test of public scrutiny for prudence and probity, encourage competition, and reflect fairness in the spending of public funds; and
- where appropriate, support long-term industrial and regional development and other appropriate national objectives.

## Objective

To acquire goods and services and to carry out construction and leasing in a manner that results in best value or, if appropriate, the optimal balance of overall benefits to the government and the Canadian people.

## Performance Indicators

The extent to which operational requirements are met.

Competitive contracts as a percentage of all contracts.

The support of appropriate national objectives.

## Managerial Responsibilities

Managers involved in contracting have the following responsibilities.

- To determine how a proposed contract will contribute to achieving an objective or solution of a current problem.
- To ensure that the purpose of a contract is within the department's mandate.
- To provide clear, accurate, and comprehensive descriptions of the goods or services required.

NOTE: To enhance competition, descriptions should be generic rather than specific.

- To ensure that the terms of contract bids and proposals encourage competition, result in the best value, minimize risk to the government, and obviously give potential contractors a fair opportunity to bid.
- To ensure that the process of selecting contractors adheres to the terms of the bid solicitation request (i.e. that the selection criteria are determined in advance and followed when the selection process is evaluated).
- To ensure that contracts are awarded in accordance with departmental and Treasury Board dollar limits (see *Appendix 1, 6.4-4*).
- To ensure that contracts are administered properly, particularly regarding the following: their mandatory clauses; monitoring work progress; paying accounts on time; evaluating the goods or services delivered; and certifying that the goods or services meet the terms and conditions of the contract.

## The Manager's Checklist

- Do the contracting practices of my organization achieve the following:
  - ensure that operational requirements are met?
  - stand the test of public scrutiny for prudence and probity?
  - encourage competition?



- reflect fairness in the spending of public funds?
- support long-term industrial and regional development and other appropriate national objectives?
- Does my organization accurately describe the goods, services, or results expected from contracts?
- Does my organization provide the contract officer with the support needed to carry out the contracting process (e.g. provide bilingual technical documents)?
- Does the contract require that security be provided to protect government interests? If so, what kind of, and how much, security?
- Have I ensured that the requirements of other government policies or agreements that have an impact on contracting have been met?

Examples of such policies are: employment equity; not procuring goods and services of South African origin; official languages; GATT agreements on government procurement and the prevention of technical barriers to trade; the Canada-U.S. Free Trade Agreement; the Common Services policy; the Security policy; contractual arrangements with other governments and tax-exempt entities; employer-employee relationships in service contracts; contracting with public servants, non-nationals and former public servants; and the Conflict of Interest and Post-Employment Code for the Public Service.

- On completion of the contract, how will it be evaluated?

## References

*Treasury Board Manual*, "Contracting" volume, October 1989, and subsequent amendments

## Notes

## Dollar levels for *most* departments above which Treasury Board approval is required (14/11/88)\*

\* Space is provided for you to fill in the dollar levels for your department or agency if these levels differ from the basic ones. Under Notes, you may wish to add special contracting authorities, if any, your department has received (e.g. under IMAA).

Authority for:	Competitive Contracts	Amendments to Competitive Contracts	Non- Competitive Contracts	Amendments to Non- Competitive Contracts
<b>CONSTRUCTION</b>				
Most departments	400,000	200,000	40,000	40,000
<b>Your department</b>	_____	_____	_____	_____
<b>GOODS</b>				
(Subject to delegation by the Minister of Supply and Services)				
Most departments	400,000	200,000	40,000	40,000
<b>Your department</b>	_____	_____	_____	_____
<b>NON-CONSULTING SERVICES</b>				
Most departments	400,000	200,000	50,000	50,000
<b>Your department</b>	_____	_____	_____	_____
<b>CONSULTING SERVICES</b>				
Most departments	200,000	100,000	25,000	25,000
<b>Your department</b>	_____	_____	_____	_____
<b>EMERGENCY CONTRACTS</b>				
(On condition that a report explaining and justifying the use of this exceptional authority is sent to the Treasury Board Secretariat within 30 days of the contract being awarded or the work beginning)				
All departments	1,000,000	—	1,000,000	—

Notes

# Information Management

Accurate and timely information is vital to the success of organizations. Information, like people and funds, is now a resource that departments rely on to accomplish their missions. The challenge for the government is to apply its information-based resources innovatively to enhance program delivery and service to the public, to ensure fair and equitable access to government information, and to improve productivity.

Meeting this challenge requires information management, which is the coordinated management of an organization's information-based resources. This implies planning, directing, and controlling information-based resources to meet corporate goals and deliver programs and services.

Information-based resources include functions responsible for information holdings (e.g. computer data management, records management, libraries, forms management, information collection) as well as those responsible for information technology (e.g. data processing, telecommunications, office systems).

## Strategic Direction

The government has decided to provide strategic direction on information management.

Departments are to examine information management to determine the extent to which it can help them to meet their objectives. Departments should implement information management in the manner best suited to their particular circumstances and at their own pace, but only in so far as it meets their needs.

Implementing information management does not imply a change in organizational structure – departments should decide which structure is best for them.

# Managerial Responsibilities

Managers should ensure that the information-based resources supporting their programs are coordinated. Specifically, they should do the following:

- clarify their delegated responsibilities for managing information-based resources;
- develop strategies and plans that cover all information-based resources used to meet their information needs; and
- identify opportunities to manage information holdings and information technology better and thus improve program delivery, enhance service to the public, and increase productivity.

## The Manager's Checklist

- Am I aware of, and do I fully understand, the information needs of my program?
- What have I done to ensure that my organization's strategies and plans for information and information technology are linked to those of the department as a whole?
- How do we plan and coordinate all of the functions and processes that collect, hold, manipulate, retrieve, and preserve the information used in my program so that we receive the maximum possible benefits from them?
- Do I consider strategic and innovative new investments in information and information technology that would modernize the way my program is delivered, enhance service to the public, and increase productivity?

## References

*Treasury Board Manual*, "Information Management" volume,  
Foreword\*

\*Scheduled for publication in late 1990.

See also: Information Technology, page 6.5-5  
Information Holdings, page 6.5-9

## Notes



# Information Technology

## Scope

The government is increasing its use of information technology because it adds value for money to operations and increases the timeliness, quality, accessibility, responsiveness, and convenience of service to the public.

This policy covers all aspects, at the strategic level, of information technology right across the Public Service.

Information technology includes electronic data processing (EDP), telecommunications and office systems and their applications.

## Policy

It is the government's objective to ensure that information technology is used as a strategic tool to support the government's priorities and program delivery, to increase productivity, and to enhance service to the public. Therefore, the following policy has been established:

- to use information technology in renewing the way the government does business, and to maintain a technologically-adept and modern Public Service;
- to apply information technology strategically and innovatively to reduce the burden on those from whom information is collected, make information more accessible, complete transactions more quickly and accurately, support employees, and thus reduce costs for all parties;
- to use a corporate business-case approach to define the mission of information technology for program delivery;
- to provide information technology support that allows the public to be served, and employees to work, in either official language;
- to support government information technology strategies and standards;
- to manage information technology resources in an effective and coordinated way; and
- to address employees' concerns about the implementation of information technology.

# Managerial Responsibilities

Managers are responsible for applying information technology to their programs. Their specific responsibilities include the following:

- to develop and implement information technology strategies and plans for their program;
- to identify opportunities for applying information technology to improve program delivery, to enhance service to the public, and to increase productivity;
- to carry out analyses to ensure that the projects with the best return on investment are approved;
- to manage the implementation of information technology projects to ensure that they are completed on time and within budget, that expected results are achieved, and that benefits are monitored; and
- to ensure consideration of the human resource aspects of technology such as training, consulting staff, keeping employees informed of plans to implement information technology, and assessing ergonomic, health, and safety factors.

## The Manager's Checklist

- Does my organization continually review our service delivery and productivity to identify potential areas of improvement?
- Do we analyze information technology trends, such as private sector initiatives, to determine how we could use information technology to improve our services and productivity?
- What have I done to ensure that we perform appropriate analyses of proposed information technology projects to deliver benefits that outweigh their costs?
- To what extent do our information technology applications permit employees to work in either official language with equal facility?
- How well do we conform to government and departmental information technology policies and standards?
- What can my organization contribute to improve the information technology strategies, plans, and standards of our department?



NOTE: Usually your department's information technology organization has primary responsibility to develop departmental information technology strategies, plans, and standards. However, as a program manager, client and user, you should get involved.

- How do I ensure that my department's information technology staff keep my organization up-to-date on technology trends and departmental strategies, plans, and standards?

## References

Management of information technology policy\*

\*To be incorporated into the "Information Management" volume of the *Treasury Board Manual*.

See also: Information Management, page 6.5-1  
Information Holdings, page 6.5-9

## Notes



# Information Holdings

## Scope

The Management of Government Information Holdings policy represents a fundamental change in approach to managing information, in all forms, controlled by government institutions. It recognizes that these holdings are valuable resources but that their value is entirely dependent on the information being readily available and relevant to the activities being supported.

An integration and rationalization of all previous policies in this area (collections, records and data management, forms management and information organization and storage), its impact is greater than the sum of its parts because of fundamental changes with respect to:

- the growing possibility of coordinated management of information using information technology.
- the problems posed by expanding the use of technology (i.e. personal computers and office automation) and the need for more effective corporate controls on information holdings; and
- the convergence of management disciplines which previously distinguished functions such as EDP data management, records management, library and forms management in one field.

The policy is built on three pillars. First, the control of information or knowing what holdings exist and organizing them so that they can be easily located and used. Second, treating those holdings as a corporate resource available to all areas within the department and across government which need access to them. Third, the innovative and effective use of information technology to support the first two objectives.

## Policy

It is government policy to:

- manage all information holdings as a corporate resource to support effective decision making, meet operational requirements, and protect the legal, financial, and other interests of the government and the public;

- make the best use of information within the government by organizing it so that those who need it can get access to it, subject to legal and policy constraints.
- reduce to a minimum the information required **from** the public by eliminating unnecessary collection;
- identify and conserve information holdings that reconstruct the evolution of policy and program decisions or have archival importance; and
- organize information so it is readily available for the study of decision making in government and other educational purposes that explain the historical role of the federal government in Canadian society.

## Managerial Responsibilities

Managers should manage the information holdings they are responsible for so as to:

- ensure that they are stored under a proper information system which ensures the long-term survival of the recorded information and provides an effective means for organizing and locating the information, regardless of its form or medium;
- ensure that the information in the system is up-to-date and accurate and the holding itself is referenced in the departmental inventory of information holdings, as the policy requires;
- assess and define the information needs, together with the information systems required to respond to those needs, at an early stage of planning for new or modified programs and activities;
- avoid collecting information that is already available by seeking review of proposals by the Clearinghouse of Government Information Collection, run jointly by Statistics Canada and Supply and Services Canada (SSC), and by seeking approval for public opinion research from the Cabinet Committee on Communications;
- ensure that government-wide standards are met for the transmission, maintenance, and protection of information holdings throughout their life-cycle;

- ensure that information holdings related to specific programs and activities are available for sharing within the department and across government to aid the optimal use of information and to reduce the information required from the public;
- make holdings available for purchase by the public, where appropriate and there is a significant public demand, and to ensure that published material is readily accessible;
- ensure that information holdings are scheduled for retention and disposal through the National Archives of Canada and, regarding published material, the National Library of Canada and that records of enduring value which document the evolution of government policies, programs, and major decisions are maintained.

## The Manager's Checklist

- What are my delegated responsibilities for managing information holdings in the department?
- What have I done to ensure that the information systems we have in place are the best ones to support our program delivery and service needs and to organize, locate, retrieve, and store our information holdings?
- Do we have a mechanism in place to ensure that information needs are assessed as part of the planning for a new or modified program or activity? Do we take these needs into account before making information technology decisions?
- How well planned are our information collection activities? Are we using the services of the Clearinghouse of Government Information Collection? Do we seek the proper authority for public opinion research (i.e. through the co-ordinator of public opinion research at SSC and the Cabinet Committee on Communications)?

- Is there public demand for our information; can we meet these demands outside the legal channels of the *Access to Information Act*; can information be made available for sale on request to the public in database form or by publishing?
- Are the information holdings under my responsibility properly scheduled under the *National Archives of Canada Act*? To ensure its survival, are we properly maintaining documentation of enduring value to the government and the nation?

## References

Management of government information holdings policy\*

\* To be incorporated into the "Information Management" volume of the *Treasury Board Manual*.

Communications policy of the Government of Canada\*

\* To be incorporated into the "Communications" volume of the *Treasury Board Manual*.

*Interim Policy Guide on the Access to Information Act and the Privacy Act*, Government of Canada

*Access to Information Act*

*The Privacy Act*

*National Archives of Canada Act*

*National Library of Canada Act*

See also: Information Management, page 6.5-1  
Information Technology, page 6.6-5

## Notes

# Materiel Management

## Policy

It is government policy that departments:

- acquire and manage materiel in a way that economically supports their operational and program requirements; and
- acquire, store, transport, and dispose of material, especially hazardous materials and products, in an environmentally safe manner and in accordance with federal and provincial legislation and policies.

Departments must manage their materiel resources consistent with a life-cycle approach that incorporates the following phases:

- assessment and planning
- acquisition
- operation, use, and maintenance
- disposal and replacement

Departments must also consider using automated procurement and assets management information systems to manage their materiel resources if this is cost-effective and can improve materiel management.

This policy applies to all materiel. Two related policies apply specifically to motor vehicles and office furniture and furnishings.

## Motor Vehicles

Vehicles are to be acquired only to conduct government business. Cost effectiveness, energy conservation, and protection of the environment are the prime considerations when acquiring them.

## Office Furniture and Furnishings

The policy's objective is to provide government employees with furniture and furnishings that meet their department's functional requirements most economically, while ensuring the equitable and consistent treatment of employees.

## Managerial Responsibilities

Specialists usually do such jobs as ordering, expediting, inspecting, cataloguing, distributing, issuing, and taking stock of materiel.

Managers at all levels are responsible for selecting effective materiel, using it efficiently, keeping it in good working condition, and protecting it.

The manager's specific duties and responsibilities in materiel management include the following:

- to acquire and maintain materiel which most effectively and efficiently meets a need essential to program delivery or its administration;
- to avoid developing specifications for costly unique products where unwarranted by departmental service standards;
- to keep materiel specialists up-to-date on any changes (e.g. in program delivery, clientele, staff, relocation) that may affect the availability of materiel;
- to ensure the early detection of, and corrective action for, inadequate materiel, inefficient use of materiel, and abnormal risks to its security.
- to focus on the effective *use* of materiel instead of just its acquisition and disposal;
- to pay attention to the cost of carrying excess inventory; and
- to be sensitive to changing realities and supportive of government priorities such as expenditure restraint, environmental protection, and regional industrial development.



## The Manager's Checklist

- What have I done to ensure that my organization knows the value, location, rate of replacement, and patterns of use of the materiel we use?
- Have materiel management policies and procedures been communicated to key personnel?
- Have we assessed and planned our materiel requirements for the future?
- What have I done to ensure that materiel has been acquired as economically and efficiently as possible?
- To what extent do we use materiel effectively?
- Do we order regular stock materiel and avoid special-order items wherever possible?
- What have I done to ensure that we verify that new materiel performs to specifications?
- Have we considered other options to meet requirements before acquiring materiel?
- Do we consult our department's senior materiel specialist on the potential impact of program or administrative changes on our materiel?
- Have we arranged with our materiel specialists to obtain critical items from other suppliers if the need arises?
- Do we have a procedure to report situations that may endanger the security or reliability of materiel?
- Have I compared notes with colleagues who run similar organizations in this and other departments on amounts of materiel consumed?
- What have I done to ensure as part of our capital budgeting that we consider replacing and disposing of excess materiel? Do we replace or dispose of it economically and efficiently?

# References

Policies to be incorporated into the “Materiel, Services and Risk Management” volume of the *Treasury Board Manual*.

# Notes

# Risk Management

## Policy

The risk management policy applies to all government property and programs, including assets which the government does not own but for which it is responsible.

The policy's objective is to safeguard the government's property and interests, and certain interests of employees as they do government work. Managers are encouraged to extend the principles of risk management to program risks beyond those that traditionally result in accidental damage or loss.

It is government policy:

- to identify and reduce or eliminate risks to its property, interests, and employees;
- to minimize and contain the costs and consequences in the event of harmful or damaging incidents arising from those risks; and
- to provide for adequate and timely compensation, restoration recovery, and feedback on performance.

Within this general policy, subjects such as indemnifying servants of the Crown, volunteers, claims, and fire protection, are dealt with in separate chapters.

## Indemnification of Servants of the Crown

This policy indemnifies public service employees against personal civil liability provided the employees acted honestly, without malice, and within the scope of their duties, and authorizes the Attorney General of Canada to defend the actions on the employees' behalf.

## Volunteers

It is government policy to manage exposure to risk to protect both volunteers doing work for the government and the government itself.

## Claims

It is government policy to settle and pay claims arising from government operations, by or against the government or against public servants, in an adequate and timely manner.

## Fire Protection, Investigation, and Reporting

To protect government employees and property from fire risks, it is government policy to ensure the following: that fire prevention measures are implemented; that fire protection services are provided; that the causes and circumstances of fires are investigated; and that appropriate records are maintained to measure the effectiveness of fire risk management.

## Managerial Responsibilities

Managers are responsible for the following:

- to identify the potential types of risk or factors to which the department's assets or program activities are exposed (e.g. fire, theft, loss, catastrophe);
- to design and implement effective prevention and control measures, and to plan and budget for containment, compensation, restoration, and disaster recovery (e.g. by preventing theft or loss of sensitive information, by program risk control) in order to contain and reduce the effects in the event of any damaging or harmful incident (e.g. by using emergency systems or services, by having a political or diplomatic response ready);
- to provide feedback of data on losses and damages in order to improve risk management, and to take corrective action, or to develop further risk management measures if there are inadequacies, for managing risks that are either directly or indirectly under the manager's control;
- to keep up-to-date on developments that affect risk management (e.g. new kinds of risks, new techniques, professional and academic affiliations);

- to take into consideration virtually unavoidable external factors arising out of court cases and legislation that might affect potential liability (e.g. handling and spillage of hazardous materials); and
- to ensure that the foregoing measures are carried out in consultation with representatives of all levels of their departments, and with those persons inside and outside government who can provide expert advice and guidance in risk and underwriting management.

In addition to managing risks directly under their control, managers are responsible for ensuring effective risk management generally, including the following:

- to identify those risks in the manager's functional area but which are the responsibility of persons and organizations beyond the manager's immediate authority, especially those traditionally covered by well-established measures for managing them (e.g. building security, fire, employee health and safety); and
- to ensure, for risks managed by other persons and organizations, that they provide adequate protection and that approved procedures are being observed.

## The Manager's Checklist

As a preliminary step, managers may find it useful to analyze their operations in terms of risk management under the following:

- owned or leased real or personal property
- contracting
- financial
- information storage and transfer
- conferences
- toxic waste and hazardous materials
- forms of transportation
- political and diplomatic exposure

For effective and comprehensive analysis, managers should ask themselves the following questions:

- Is someone responsible for risk management in my department or organization?
- Are my organization's data up-to-date? (Such data would include those that cover risk exposures and loss histories as well as information on classified, sensitive and valuable assets.)
- Do the jobs in my organization have the appropriate reliability or security levels?
- Have we implemented our department's risk management measures?
- Is everyone in my organization aware of our internal and inter-departmental risk management plans?
- Is my staff aware of its responsibilities and rights under the government's risk management policies? Does my staff consider risk management to be the responsibility of *all* employees?
- What have I done to ensure that my organization has identified the risks it faces, taken steps to manage them, and provided for the identification of any new risks that may arise?
- What systems do we have to detect and alert us to possible security threats or other potential risks within, or under the purview of, our organization? Do these systems help us to make an initial response or take other corrective action?

## References

Policies to be incorporated into the "Materiel, Services and Risk Management" volume of the *Treasury Board Manual*.

## Notes

# Security

Security is based on the principles that safeguards for information and assets should be consistent with their sensitivity and value and be appropriate to the circumstances. A security system is built around the following considerations.

- What items need to be safeguarded?
- What safeguards are needed?
- Who is allowed access and under what circumstances?
- How are the foregoing to be made known?

## Policy

It is government policy that all classified and designated information and assets must be safeguarded appropriately. Access to classified or designated information must be limited to those whose duties require it and who have been security screened. Such information and assets must be safeguarded in accordance with security standards and threat and risk assessments.

- "Classified" relates to information or assets that have been deemed sensitive in the national interest.
- "Designated" relates to other sensitive information, such as personal or commercial information, and other important or valuable assets.

NOTE: The exemption and exclusion provisions of the *Access to Information Act* and the *Privacy Act* give the legal basis for classifying or designating information.

## The Manager's Checklist

- Are the inventories of my organization's classified and designated information and assets up-to-date? If so, do our security people have access to these inventories?
- What have I done to ensure that my employees have the proper security screening?
- Have security threats and risks been assessed for my area?
- Are my employees aware of their responsibilities and rights under the government security policy?

## References

*Security Policy and Standards*, advance copy, January 1990\*

\* Final version to be incorporated into the "Security" volume of the *Treasury Board Manual*.

## Notes



# Service Delivery

In *An Approach to the Most Efficient Organization*, the Treasury Board Secretariat has developed a process to help managers achieve better value for money in providing government services. With this process, managers can examine activities ranging from program delivery to traditional support functions.

## The Process

After identifying an activity, managers should take the following steps.

- Review the services provided by the activity to: verify if they are appropriate to achieve program results; identify less costly alternatives; and look for opportunities for savings by adjusting levels of service.
- Consider ways to improve in-house delivery by looking at such things as organizational structure, whether duties overlap, simplifying work, team building, the skills in the organization, and work distribution.
- Develop a delivery strategy by: identifying all the service components; and deciding which components fit together, which should be done in-house or outside, and which should be done in other ways.

## Special Operating Agencies

Special Operating Agencies (SOAs) are an innovative management concept and part of the drive to improve the delivery and cost efficiency of services.

In return for a commitment to performance improvement, SOAs receive increased flexibility and delegation. They are government agencies and their employees remain part of the Public Service.

The focus of SOAs is on the following:

- service to the public (point of delivery);
- maximizing efficiency (business plans and increased delegation of needed authorities);

- improving accountability (clarifying the service lines and using the business plan as a management contract);
- freeing up the talents of employees (encouraging entrepreneurship and emphasizing training and development).

The best candidates for SOAs:

- will be discrete units large enough to justify change;
- will be wholly concerned with the delivery of services;
- can be independently accountable within the department;
- can be subjected to market discipline or other performance standards;
- will improve performance;
- will have a stable policy framework and a clear ongoing mandate; and
- will have a strong senior management commitment to the concept.

The first five agencies are:

Canada Communications Group (Supply and Services Canada)  
 Government Consulting and Audit Agency (SSC)  
 Government Telecommunications Agency (Communications Canada)  
 Passport Office (External Affairs)  
 Public Service Staff Training Agency (Public Service Commission)

## The Manager's Checklist

- Do I know clearly what services I have to deliver to achieve the results I am accountable for?
- Do we deliver our services in the most cost-effective way?
- Have we looked at alternatives to provide better value for money?

## References

*An Approach to the Most Efficient Organization*, Bureau for the Delivery of Government Services, Treasury Board Secretariat, draft, August 1988

*What is a Special Operating Agency?*, Treasury Board Secretariat, 1990

## Notes



# Official Languages





# Official Languages

## Policy

As English and French have equal status in all federal institutions, an official languages dimension is present whenever a manager communicates with the public or employees. Managers have a vital role to play in meeting the institutional obligations of the 1988 *Official Languages Act* (the Act).

The Act gives effect to the language guarantees in the *Canadian Charter of Rights and Freedoms*. The challenge for managers is to implement these provisions in a fair and reasonable way. They must pay particular attention to the obligations regarding service to the public and language of work. In possible cases of non-compliance in these areas, the Act provides recourse, first to the Commissioner of Official Languages, then, if necessary, to the Federal Court of Canada.

## Managerial Accountability

Managers are accountable for the official languages aspects of their policies and programs and must ensure their integration into daily operations.

## Service to the Public

### Managerial Responsibilities

Managers across Canada must ensure that members of the public receive prompt and courteous service from their offices.

At certain offices designated by each department or agency, managers must ensure that communications and services are offered to the public actively in either official language. If uncertain about the status of their offices, managers should consult an official languages specialist in their departments. Thus, when designated, offices must have the capacity to provide their services to the public in either official language.

# The Manager's Checklist

## *General*

- Does my organization have to provide services in one language or in two?
- In either case, have I ensured that my staff responds to our clients courteously?
- Are all signs identifying my organization or facilities in both official languages?
- Are notices we publish pursuant to a federal law printed in each official language?

## *Services in One Official Language*

- What have I done to ensure that my organization's unilingual employees make an effort to provide direct or telephone access to bilingual staff for clients making a request in the other official language?

## *Services in Both Official Languages*

- What have I done to determine the level of demand for services in each official language?
- Have I ensured that the language skills of my employees are in line with the needs of our clients and the nature of our operations?
- Does my organization offer services actively in English and French, including:
  - use of the official languages symbol?
  - bilingual reception?
  - bilingual telephone greeting (e.g. Public Works Canada, Bonjour)?
- Does my organization use the communications media, including minority media, that will efficiently and effectively reach our clients in the official language of their choice?
- Are my operations organized in such a way that services and follow-up communications continue to be in the language the client chose initially?
- Are procedures in place for our clients to receive written material in the language of their choice?



# Language of Work

## Managerial Responsibilities

In the National Capital Region and the other bilingual regions of Canada designated in the Act, managers must ensure that work environments are conducive to using both official languages so employees may exercise their right to use either. This includes ensuring that their employees receive personal and central services in either official language. The same applies to widely-used work instruments such as forms and manuals. Furthermore, as of 1991, new information technology systems will have to accommodate the language preferences of employees. Supervisors of employees in bilingual positions in bilingual regions should be able to communicate with these employees in either official language.

Outside bilingual regions, the language of internal communications is English or French, depending on which language predominates in the area where the offices are located. Departments and agencies must ensure that English and French, as minority languages, receive comparable treatment in all unilingual regions.

## The Manager's Checklist

### *General*

- Is my organization located in a unilingual or bilingual region for language of work?
- In either case, have I ensured that professional training and development programs are available to my employees in both official languages?
- Can my employees present grievances and have these dealt with in the official language of their choice?

### *In Unilingual Regions*

- Have I made every effort to accommodate the language of work preferences of my employees?
  - Have I provided bilingual work instruments for my employees who serve the public in both languages?
  - Have I provided bilingual personal services where feasible?
  - Have I distributed both language versions of documentation and information when these are available?

## ***In Bilingual Regions***

- What have I done to ensure that I take an active role in providing opportunities for my employees to work in their preferred official language?
- Have I ensured that bilingual work instruments are made available to my employees?
- Do my organization's information technology systems allow my employees to use either official language?
- Are personal and central services available in both English and French to my employees?
- Do supervisors in my organization communicate with their employees in bilingual positions in the language of their choice?
- Are appraisals prepared in the language chosen by the employee?
- Are my organization's meetings conducted in both official languages with agendas, presentations, discussions, and minutes that make use of each official language?
- Does my organization have access to translation and revision services?
- When assigning work, do I take into account the language skills and preferences of my employees?

## **Equitable Participation**

### **Managerial Responsibilities**

If managers are able to serve the public in either official language where required and respect fully the language of work rights of their employees, they are more likely to attract and retain both English-speaking and French-speaking employees. In this way, they will contribute to their department's or agency's commitment to achieve the equitable participation of English-speaking and French-speaking Canadians in their work force in full compliance with the merit principle.

## The Manager's Checklist

- Do English-speaking and French-speaking Canadians have equal opportunities to get jobs and advance in my organization?
- When staffing, am I taking steps to attract candidates of both official language groups by advertising positions in both languages, expanding the area of competition and using bilingual selection boards, where required?
- Is my organization using development or training programs to enhance the existing pool of qualified persons of each official language group, where required, in a particular work sector?
- Am I avoiding, as government policy requires, the use of quotas (i.e. reserving positions for candidates of one official language group)?

## Support Measures

### The Manager's Checklist

#### *Language Requirements and Staffing*

- What have I done to ensure that the language requirements of positions in my organization are based on objective requirements for communications with the public and public servants?
- Does my organization staff "imperatively" those bilingual positions where language requirements must be met on appointment and staff "non-imperatively" (i.e. language training may be used) its other bilingual positions?
- Are both English and French media used, when appropriate, to advertise vacancies publicly?

#### *Language Training*

- What have I done to ensure that my organization provides access to language training at government expense for employees who are eligible?
- Do my employees returning from language training have opportunities to use their newly acquired language skills?

## *Translation*

- What have I done to ensure that the written output of my organization is in the language chosen by our clients?
- Is the written output produced simultaneously in both official languages in versions of comparable quality?
- Is my organization aware of our department's or agency's translation policy? Do we implement it?

## *Other*

- Have I established contacts with the official languages specialist in my department or agency and others who can help me with particular official languages questions on, for example, complaints to the Commissioner of Official Languages, requests from official language minorities and joint projects with the provinces?

## References

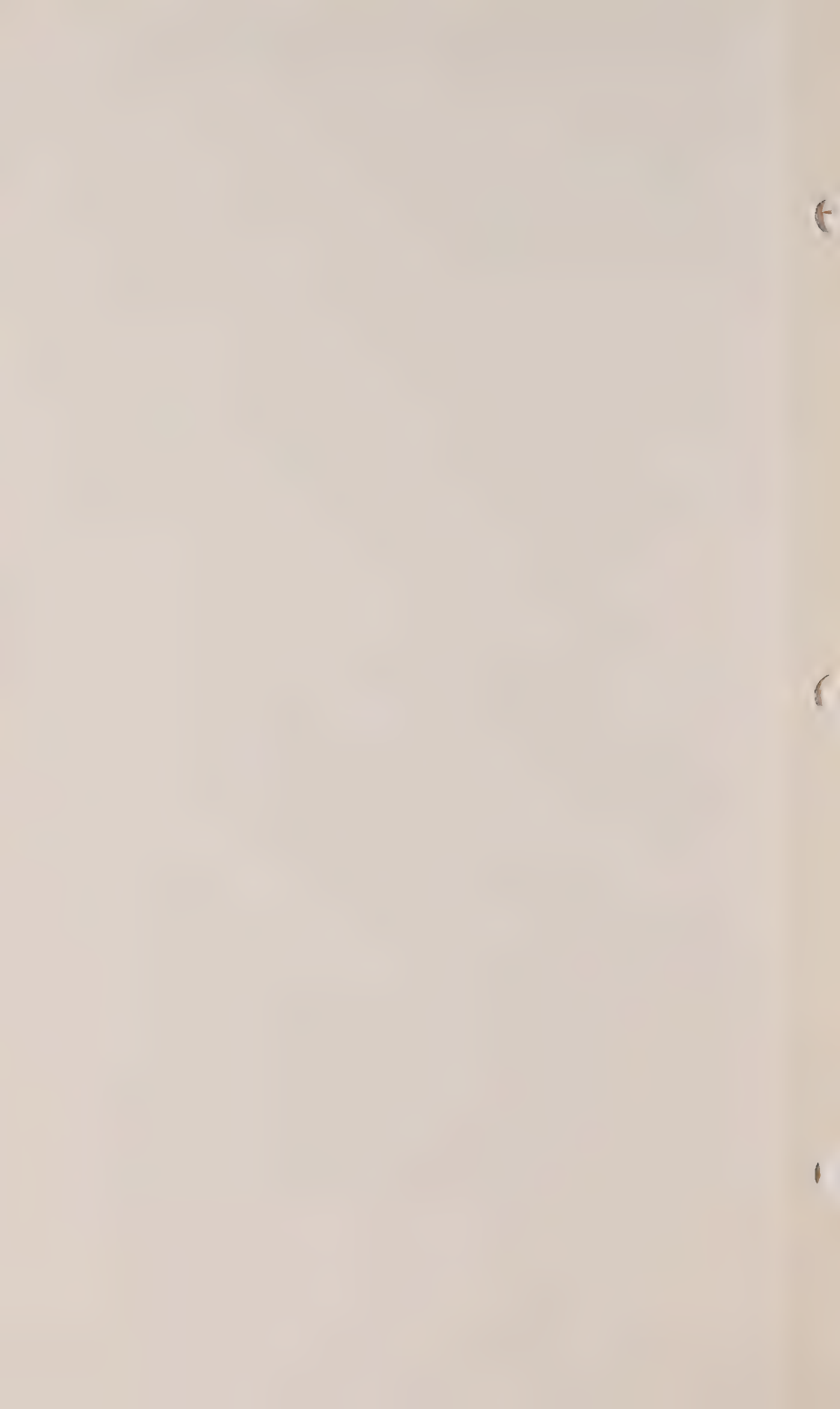
- Departmental official languages policies\*

\* These are based on the Act and Treasury Board and Public Service Commission circulars, including 1977-46, and the *Personnel Management Manual*, Volume 5

## Notes

# Real Property











# Real Property

## Background

The policies on the management of federal real property have changed significantly since the last major revision to the Real Property volume of the *Administrative Policy Manual*. The new policies are organized according to fundamental performance objectives and emphasize the accountability for achieving and monitoring these objectives.

The new policies will be published in the consolidated *Treasury Board Manual* during the next few years, at the end of which all former policies and circulars related to them will be superseded. The new policies generally do not correspond exactly with the subject matter of the old policies, so if during the transition there is a conflict between a new and an old policy, managers should heed the new one.

Summaries of the first of these new policies follow. As others are published, the Deskbook will be amended accordingly.

## Framework for Real Property Management

### Policy

It is government policy to acquire, manage, and retain real property only to support the delivery of government programs and to do so in a manner consistent with sustainable development. In this context, real property must be managed: to the maximum long-term advantage of the government; to honour environmental objectives; to provide adequate facilities; and to respect other relevant government policies.

### Roles and Responsibilities

#### *Custodian Departments*

Custodian departments are organizations that have been assigned the administration of specific federal real property or real property rights. These departments are accountable for acquiring and using the real property required to deliver their programs and for disposing of it when it is no longer needed.

### *Energy, Mines and Resources Canada*

Promotes energy management in federal government facilities and conducts surveys on Canada Lands.

### *Environment Canada*

Develops environmental policies and provides advice on environmental matters such as environmental impact assessment, land use, and heritage buildings.

### *Health and Welfare Canada*

Is responsible for Public Service health services including conducting monitoring and providing advice to the Treasury Board on the TB's occupational safety and health standards for Public Service work places.

### *Justice Canada*

Provides legal services to government departments and agencies, including legal advice and opinions on real property matters and transactions; prepares instruments, contracts, and other documents, including their settlement and approval for form and legal content; acts for the government in real property transactions of all types; and searches, and gives opinions on, real property titles.

### *Labour Canada*

Develops and ensures, under authority of the *Canada Labour Code*, compliance with the standards for safety (including fire) and health in federal work places.

### *National Capital Commission*

Has, under the *National Capital Act*, certain responsibilities for real property in the National Capital Region.

### *Public Works Canada*

Provides real property services either on a mandatory or an optional basis. See *Appendix 1*, page 8.1-8.

### *Royal Canadian Mounted Police*

Reviews and provides advice, on request, on the physical security arrangements for the real property that departments administer. The RCMP also initiates related government-wide standards, and inspects, tests, evaluates and, when necessary, designs physical security equipment or specifications.

### *Supply and Services Canada*

Provides certain contracting services related to real property management. See *Appendix 1*, page 8.1-8.

### *Treasury Board Secretariat (Bureau of Real Property Management)*

Advises the TB on the real property plans and expenditures of departments and on individual real property projects and contracts; develops government real property policies; coordinates maintenance of information on federal real property holdings; reviews the use of real property from a central perspective; develops proposals for other uses for federal real property; assesses the performance of departments in relation to government policies and approved departmental plans.

## **The Manager's Checklist**

- Has my department defined and implemented a framework for real property management? Does it maintain complete information on its accountabilities based on the real property accountability framework?
- Does my department develop, maintain, and apply appropriate policies, practices, and systems to manage the real property under its administration?
- Does my department conduct regular reviews of real property under its administration?
- Does my department obtain all services related to real property in accordance with the TB's Common Services policy?
- Are audits of my organization's real property done in accordance with the principles of appropriateness, reliance, and compliance?
- Does my organization provide timely responses to such TB initiatives as Area Screening Canada and cyclical or special studies on the government's real property holdings?

## Assignment of Administration

### Policy

It is government policy that, whenever possible, administration of real property be assigned to the relevant department and that the real property assigned be limited to that required to directly support its programs.

### The Manager's Checklist

- Does my department maintain accurate records of real property under its administration including the recording of certain information in the *Directory of Federal Properties*?
- Unless otherwise authorized, are transfers of the administration of real property between my department and another done only on the authority of the Governor in Council upon the TB's recommendation?
- Can my organization show that holdings are explicitly linked to my program's requirements? Does my organization use Area Screening Canada reports and real property investment plans to help meet these requirements?
- If my organization is using real property for purposes other than approved departmental programs, has it obtained TB approval to do so?

## Investment Planning

### Policy

It is the policy of the government that custodian departments acquire, maintain, preserve, and dispose of real property to the maximum long-term economic advantage of the government.

### The Manager's Checklist

- Does my department systematically assess the condition of the real property in its inventory and act when necessary to maintain, preserve, and renew its value and usefulness consistent with program needs?

- Does my department have an approved long-term capital plan? If so, does it report on performance expectations in accordance with the criteria in its plan?
- Does my department, through the use of an appropriate long-term capital plan, make investments in real property that are consistent with its strategies for meeting operational requirements?
- Does my department carry out evaluations of the real property aspects of its long-term capital plan?
- Does my department seek TB approval for projects which exceed its approved authority limits?
- Does my organization ensure that its long-term capital plan and objectives for real property are fully integrated with government initiatives and priorities on real property matters?

## Accessibility

### Policy

It is government policy to provide barrier-free access to use within Crown-owned or federally leased real property.

### The Manager's Checklist

- Does my department ensure that its real property meets the access and use requirements of disabled persons?
- Has my department adopted the *Accessibility Standard* to achieve the purposes of this policy?
- Is access to, and use of, my department's real property by disabled persons integrated with access and use by the general public?
- Has my department developed a plan to complete accessibility improvements?
- In developing standards that either supplement, or are substitute for, the *Accessibility Standard*, does my department consult with the Interdepartmental Technical Committee on Accessibility?

- Is my department willing to institute temporary measures while planning and implementing permanent improvements to meet the needs of disabled persons?

## Other Policies with an Impact on Real Property

As mentioned at the beginning of this section, other new policies are being developed. The following questions are key to these policies.

### The Manager's Checklist

- Are my organization's proposed real property transactions covered by authorities delegated to our department?
- Do we have internal procedures to ensure prudence, probity, and value for money in contracts to acquire, develop, and dispose of real property?
- As soon as my organization knows that real property will become surplus to program needs, does it notify Public Works Canada?
- Do my organization's real properties provide a safe working environment?
- Does my organization consider environmental issues when planning real property initiatives? Does it comply with environmental legislation, regulations, and policies?
- Do any of our real property assets have heritage value? If they do, what measures are we taking to protect and preserve them? Does my organization comply with the policies, and implement the recommendations, of the Federal Heritage Building Review Office?

## References

*Treasury Board Manual*, "Real Property Management" volume, Chapters 1 to 3 and 6

*Administrative Policy Manual*, Chapters 110-118

*The Public Lands Grants Act*

*The Surplus Crown Assets Disposal Act*

*The Public Works Act, Part II*

*The Canadian Environmental Protection Act*

*The Canadian Labour Code, Part II*

*Canadian Charter of Rights and Freedoms*

*Canadian Human Rights Act*

*National Transportation Act*

## **Notes**



## Summary of Real Property Services

Service Type	Public Works Canada (PWC)	Other Service Organizations
Acquisition by lease	optional	not applicable
Acquisition by purchase	optional	not applicable
Appraisals	optional	not applicable
Architectural and engineering services, including related project management and technology research and development	<b>mandatory</b>	not applicable
Construction contracting associated with PWC's architectural and engineering services	<b>mandatory</b>	not applicable
Construction contracting (other)	optional	optional (SSC)
Disposal of real property (surplus)	<b>mandatory</b>	not applicable
Disposal of real property (other)	optional	not applicable
Expropriation	<b>mandatory</b>	not applicable
Goods	not applicable	<b>mandatory (SSC)</b>
Leasing of mineral rights	not applicable	<b>mandatory (EMR)</b>
Legal	not applicable	<b>mandatory (Jus)</b>
Legal surveys	<b>mandatory</b>	not applicable
Maintenance contracting	optional	optional (SSC)
Municipal grants in lieu of taxes	<b>mandatory</b>	not applicable
Professional services	optional	optional (SSC)
Property management	optional	not applicable
Technology research	optional	not applicable
Telecommunications	not applicable	<b>mandatory (GTA)</b>

### Legend

- EMR – Energy, Mines and Resources Canada
- GTA – Government Telecommunications Agency
- Jus – Department of Justice Canada
- SSC – Supply and Services Canada



# Feedback









## FEEDBACK

In the preface, the Secretary of the Treasury Board invited you to revise, even challenge, Treasury Board policies. There are two reasons for this.

1. As part of the IMAA and PS2000 initiatives, the Treasury Board is systematically reviewing all its policies to improve them.
2. The senior managers who served as advisers to the Deskbook project said they feel that the central agencies rely too heavily on technical specialists to formulate their policies. Managers, they said, need a greater voice in this process because they are accountable for implementing the policies.

In the following pages, we are asking for your comments on two subjects. The first concerns Treasury Board policies; the second, the Deskbook itself.

As you prepare your comments, please keep in mind the following questions:

- In terms of YOUR operations and with regard for the Treasury Board's statutory responsibilities, what concrete suggestions can you make to improve specific Treasury Board policies in a way that will help you to provide better service to the public and manage more efficiently and effectively?
- Regarding the Deskbook, what can you propose that will make the information more useful, easier to find, and clearer? Would you prefer to receive the contents in electronic form?

Please send your completed comments sheet to:

The Director  
Communications Division  
Treasury Board of Canada  
Ottawa, Ontario  
K1A 0R5

Or, if you prefer, please telephone the Communications Division at (613) 957-2400.

Thank you for your cooperation.



## **POLICY COMMENT SHEET**

In terms of YOUR operations and with regard for the Treasury Board's statutory responsibilities, what concrete suggestions can you make to improve specific Treasury Board policies in a way that will help you to provide better service to the public and manage more efficiently and effectively?

**COMMENTS** (cont'd)

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

\_\_\_\_\_ PHONE \_\_\_\_\_



## DESKBOOK COMMENT SHEET

1. What can you propose that will make the information in the deskbook more useful, easier to find, and clearer?
2. Would you prefer to receive the contents in electronic form? |

**COMMENTS** (cont'd)

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

\_\_\_\_\_ PHONE \_\_\_\_\_

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